

Exhibit 3

The Lynch Law Group

Michael Oliverio, Esq.
moliverio@lynchlaw-group.com

June 5, 2019

Via Email (rcooney@lampllaw.com)

5171 Campbells Land Co., Inc.
C/O Mr. Ryan Cooney, Esq.
Robert O Lampl Law Office
Benedum Trees Building
223 Fourth Ave., 4th Floor
Pittsburgh, PA 1522

RE: FORBEARANCE AGREEMENT

Dear Ryan:

As you are aware, this office represents Dr. Ronald Linaburg in various matters pending against your client, 5171 Campbells Land Co., Inc. ("5171 Campbells" or the "Company"). We are scheduled to appear before Judge Ward of the Complex Commercial Litigation Center in the Court of Common Pleas of Allegheny County tomorrow, June 6, 2019, on certain of those pending matters (the "Litigation").

As we have disclosed in several prior correspondences and conversations with the Company or chief legal counsel, Rob Dauer, Dr. Linaburg has been concerned about the accuracy of the Company's financial reporting since last year. As we disclosed to the Company last fall, Dr. Linaburg hired Louis Plung and Company to complete a forensic audit of the Company's financial statements. We requested assistance and access to the Company's complete books and records to enable that audit but were denied.

Nevertheless, based on the documents and information available to Dr. Linaburg, the auditors have completed their analysis of the Company's opening balance sheet. We have also been provided with a copy of the financial statements produced by the Company to Store Capital for the year-end 2018, and the auditors have completed an initial analysis and supplemental report evaluating those statements.

Based on these reports, it appears that the Company's financial statements are not being prepared in accordance with Generally Accepted Accounting Principles ("GAAP"). Moreover, the treatment of certain transactions and amounts appears to not to be in accordance with any recognized set of accounting principles, let alone GAAP standards. The effect of these actions appear to have been to overstate the equity of the Company and understate its liabilities by several

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Mr. Ryan Cooney, Esq.
June 5, 2019
Page 2

million dollars. In the most recent (year-end) financial reports provided to Store Capital, numerous adjustments have been made to prior entries that require further investigation / explanation.


As you will see from page three of the supplemental report, even accepting all of the Company's accounting statements as true, it appears that 5171 Campbells experienced an operating loss of roughly \$4.3 million last year. If the financial statements are re-stated in accordance with GAAP, our auditors believe that would translate to a working capital deficit of over \$12 million at the end of December. As the Company has been in operation for less than twelve month, this represents a frankly massive amount of money that the Company is losing every day that it operates.

Ultimately, without complete access to the Company's accounting system, our auditors are unable to render an unequivocal opinion. We therefore renew our request for complete access to the Company's financial records, specifically the general ledger system, in order to further investigate these matters. We will be presenting these reports tomorrow as support for our Complaint in Mandamus pending before Judge Ward.

We hope that the Company will reconsider granting us access and cooperation in completing a full scale investigation of the Company's financial statements in order to provide a reliable picture of the Company's financial health and its continuing viability as a going concern to ownership as well as creditors. Depending upon the outcome of such an investigation, of course, the Company may have significant legal claims against the individuals who have been responsible for the preparation of the financial statements, including Billy Kane, Rob Dauer, and Michael Sabatini.

Please accept this letter as formal tender of such claims to the Company, as well as notice of our intention to pursue such claims on behalf of the Company through shareholder derivative action, if necessary.

Sincerely,

A handwritten signature in blue ink, appearing to read 'Michael P. Oliverio', is written over a horizontal line.

THE LYNCH LAW GROUP, LLC
Michael P. Oliverio, Esq.

Enclosures (5171 Final.pdf and Final Financial Statement letter.pdf)

CC: Craig Ganz, counsel for Store Capital; Mark Santo, co-counsel for Dr. Ron Linaburg

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**PRELIMINARY ANALYSIS OF OPENING BALANCE SHEET
OF 5171 CAMPBELLS LAND CO., LLC.**

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March 18, 2019

Daniel Lynch
The Lynch Law Group
501 Smith Drive, Suite 3
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In accordance with our engagement letter dated November 5, 2018, we have performed the following procedures:

- Reviewed the Asset Purchase Agreement ("APA") dated January 26, 2018 by and between Unique Ventures Group, LLC and 5171 Campbell Land Co. LLC. ("5171") and related journal entries and prepared related journal entries;
- Tied flow of funds from the Settlement Sheets to the cash flows documented on the Trustee Closing Flow of Funds worksheets, in order to trace funds received from Dr. Ronald Linaburg;
- Compared flow of funds to the opening entries and the gain on sale entry (handwritten journal entries);
- Traced amounts paid by Store, Trustee, and 5171 from the Trustee Closing Flow of Funds;
- Reviewed Closing Statements and related journal entries for the Sale/Leaseback Transaction that occurred subsequent to the APA and prepared related journal entries;

Between January 26, 2018 and February 12, 2018, 5171, William Kane and his legal counsel, Robert Dauer, executed a series of transactions to acquire the assets of Unique Ventures Group, LLC. In order to facilitate the acquisition, many liabilities and costs of Unique Ventures Group LLC were required to be paid off. Third-party financing was inadequate to fund the acquisition and related costs. 5171 was underfunded and had no working capital to support its operations at closing. The true liabilities incurred by 5171 Campbells Co., Inc. as a result of these transactions were also not accurately recorded in the Company's book by its CPA, Michael Sabatini. Ultimately, this results in a working capital shortfall of at least \$1,289,259 prior to the first day of operations, a deficit the Company had no ability to recover from. This report represents our effort to accurately portray the opening balance sheet of 5171 based on our analysis of the initial purchase transaction and subsequent sale/leaseback of the assets of Unique Ventures out of bankruptcy.

Key Findings Summary

- The journal entries prepared by Case Sabatini in relation to the initial asset purchase improperly recorded loans and deferred closing cost resulting in a material understatement of liabilities in the amount of \$4,495,500.
- The journal entries prepared by Case Sabatini in relation to the acquisition of the 26 Perkins stores from Spirit included the following errors:
 - 1) Improper recording of \$867,355 in payments for delinquent local taxes and fees as part of the purchase price of the stores. These liabilities related to deferred closing costs and liabilities assumed in the initial asset purchase agreement.
 - 2) Mischaracterization of a \$1,000,000 loan received from L4, LP (Dr. Linaburg) as "Paid-in-Capital". This loan should have been recorded as a liability.
- The \$200,000 in interest paid on the \$1,700,000 loan from Upfront Holding, LLC ("Upfront") represented an effective interest rate of approximately 252% on what amounted to an 18-day loan. As the time that this loan and interest were paid, L4, LP (Dr. Linaburg) had provided at least \$1,770,000 in cash to 5171. No interest was paid or accrued on the loan from L4, LP (Dr. Linaburg).
- 5171 paid only \$1,819,059 of the \$2,500,000 deposit required in the Master Lease Agreement at closing. It appears that the outstanding balance of \$680,941 was paid out of the Company's operating account in a series of transactions occurring throughout February and March 2018.
- The sale/leaseback with Store resulted in significant unfunded liabilities. These liabilities included \$750,000 in commissions payable as well as the \$680,941 shortfall in the Store deposit. This transaction resulted in a working capital shortfall of approximately \$1,289,259 which would need to be paid out of the Company's operations. Dr. Linaburg would provide 5171 with additional loans totaling \$800,000 subsequent to the sale/leaseback transaction.

Review of the Asset Purchase Agreement

Transaction Overview:

We reviewed the Asset Purchase Agreement ('APA') dated January 26, 2018 by and between Unique Ventures Group, LLC ("Venture") and 5171 Campbell Land Co. LLC. ("5171") and related journal entries.

According to the APA, 5171 acquired certain assets from Venture for a purchase price of \$4,770,000 and the assumption of certain liabilities totaling \$2,129,474. Total consideration, therefore, was \$6,899,474. The purchase price was payable in cash in the amount of \$3,020,000 on the date of the Closing with the remainder of \$1,750,000 payable under the Deferred Consideration Note (Section 2.3 of the APA).

The Closing Date Payment was funded by loans from 5171 shareholders or affiliates thereof in the amount of \$1,974,500 which was paid directly to the Bankruptcy Trustee. The remainder of the cash purchase price of \$1,045,500 was deferred ("Deferred Closing Payments").

The difference between the Total Consideration and the fair market value of the acquired assets resulted in Goodwill of \$2,683,292 which is amortizable over a 10-year period for financial reporting purposes.

Review of Opening Journal Entries Prepared by Mr. Sabatini

We reviewed the journal entries that were prepared by Michael Sabatini a partner in the accounting firm Case Sabatini to record the above transaction. A copy of these journal entries is attached hereto.

The journal entries were posted in the books and records of 5171 on February 1, 2018. The "opening entries" prepared to record the above transaction correctly recorded the acquisition of the Perkins' Fixed Assets, Inventory and Goodwill. They also correctly recorded the \$250,000 in loans from 5171's partners/affiliates and assumed liabilities. The entries did not properly record the Deferred Consideration Note, the loan from Upfront or the Deferred Closing Payment. These amounts were posted to Paid-in-Capital. The Paid-in-Capital account is an equity account used to record contributions of money to 5171 by its partners/owners. These amounts were liabilities of 5171 and should have been recorded as such. As a result, the opening balance sheet of 5171 prepared by Mr. Sabatini understated liabilities by \$4,495,500.

Based on our analysis of the transaction, the journal entry to record to initial asset purchase should have been as follows:

Fixed Assets	\$ 4,050,000	\$ -
Goodwill	2,683,292	-
Other (Inventory)	166,182	-
Deferred Closing Payments	-	1,045,500 *
Assumed Liabilities	-	2,129,474
Deferred Consideration Note	-	1,750,000 *
Cash (Assumed)	-	24,500
Loan – Upfront	-	1,700,000 *
Loan – Maglin	-	125,000
Loan – Schmcher	-	125,000
	<hr/>	<hr/>
Total Purchase	\$ 6,899,474	\$ 6,899,474

* Recorded as "paid-in-capital" by Mr. Sabatini

Review of the Closing Statements and Related Journal Entries for the Sale/Leaseback Transaction

Transaction Overview:

5171 entered into a Sale/Leaseback transaction in order to acquire, sell and leaseback the 26 Perkins locations. The typical sale/leaseback includes two transactions: The sale of property by the seller to the buyer and the concurrent leaseback of the property from the buyer to the seller. In other words, in a sale/leaseback transaction, an owner of property sells that property and then leases all or a portion of the use of the property back from the purchaser. Thus, the seller is also the lessee and the purchaser is also the lessor. **For both tax and financial reporting, the core issue is whether the form of the transaction will be respected, or whether it will be recast as a financing transaction.** Because the former owner in a typical sale/leaseback continues to occupy the property and pays, directly or indirectly, the operating costs of the property, the economic substance of the transaction is subject to more scrutiny. If the lease term is long enough or contains an option entitling the “seller” to repurchase the property eventually, the economics tend to look more like a mortgage refinancing than a true sale.

The 26 Perkins Stores were purchased from Spirit Master Funding, LLC (“Spirit”) on February 12, 2018 by 5171 for \$20,425,000. In connection with the purchase of the stores, various delinquent taxes, fees and rents of the 26 Perkins locations were paid. These delinquent fees, taxes and rents totaled \$1,201,766. This transaction was funded with a loan from Store Master Funding XIII, LLC (“Store”) in the amount of \$20,626,766 and loans from L4, LP (Dr. Ronald Linaburg) in the amount of \$1,000,000.

Review of Journal Entries Prepared by Mr. Sabatini

Based on the Trustee Closing Flow of Funds statement which was prepared in connection with the APA, it appears that the amounts paid for delinquent taxes and rents were part of the liabilities that were assumed at the closing of the APA. However, the \$13,000 closing escrow fee and \$867,355 delinquent local taxes, fee payments (total \$880,355) were recorded by Sabatini as additional acquisition costs. Since the \$867,355 was already included in the deferred closing payments and assumed liabilities recorded in the opening balance sheet entry, only \$13,000 should have been recorded as additional acquisition costs. Therefore, the entries recorded by Sabatini improperly adjusted the purchase price of the 26 Perkins locations to \$21,305,355.

The entries prepared by Sabatini also incorrectly recorded the loan from L4, LP (Dr. Linaburg) as additional Paid-in-Capital (resulting an additional \$1,000,000 understatement of liabilities).

The entry to record the purchase of the 26 Perkins store locations should have been:

Store Locations - Asset	\$ 20,425,000	\$ -
Delinquent Rent (Assumed Liabilities)	255,740	-
Advance Taxes (Assumed Liabilities)	65,671	-
Closing Escrow Fee	13,000	-
Delinquent Local Taxes, Fees, Etc. (Deferred Closing Payments/Assumed Liabilities)	867,355	-
Loan – L4, LP (Dr. Linaburg)	-	1,000,000
Loan – Store Capital	-	20,626,766
	<u> </u>	<u> </u>
Total	<u>\$ 21,626,766</u>	<u>\$ 21,626,766</u>

Sale/Leaseback of Stores to Store Capital

In a simultaneous transaction, Store purchased the 26 Perkins locations on February 12, 2018 from 5171 for \$26,270,000. In connection with the transaction, the loans from Upfront and Store were repaid. Various other costs related to the initial purchase of the assets and assumption of liabilities by 5171 were also paid. Transaction costs incurred for this transaction totaled \$592,848. Funding from this transaction was also used to partially fund a \$2,500,000 security deposit to Store.

If the sale/leaseback transaction is respected \$5,845,000 of financial gain would be realized by 5171 before transaction costs. The gain is a result of profits realized by 5171 in excess of the cost of the properties sold. Sabatini recorded the gain taking the position that the sale/leaseback transaction would be respected, and the subsequent lease agreement was to be treated as an operating lease.

Review of Sale/Leaseback Journal Entries Prepared by Mr. Sabatini

We reviewed the journal entries prepared by Sabatini to record this transaction and determined that sources and uses of funds were not recorded properly.

The repayment of the \$1,700,000 loan from Upfront (and \$200,000 interest) was not recorded because the loan itself was not recorded when the APA closed.

\$770,000 of funding for the sale transaction was loaned to 5171 by L4, LP (Dr. Linaburg). According to the Closing Statement, the \$770,000 was paid to Store in three separate wire transfers on February 12, 2018. Sabatini notes in his hand-written open balance sheet entries that this payment should be recorded as goodwill, but we were not able to identify where this payment was included on the books and records of 5171.

The payments for closing costs, security deposit and rent were properly recorded (provided that the sale/leaseback transaction is respected).

The other payments made were payments to satisfy the deferred closing costs and assumed liabilities related to the APA transaction. Because the deferred closing costs were not recorded

at the closing of the APA and we have insufficient documentation of the collective transaction, we attempted to reconcile all payments made by 5171, Store and the Bankruptcy Trustee to the total amount of assumed liabilities and deferred closing costs related to the APA. We noted some discrepancy in the amounts. The discrepancy appears to be caused by adjusting the estimates made at the closing of the APA to actual amounts. However, in order to determine the accuracy of the prior statement, we need additional documentation.

Providing that the sale/leaseback transaction is respected, the entry to record the sale of the 26 Perkins locations should have been as follows:

February Rent	\$ 186,079	\$ -
Prorated January Rent	6,003	-
Loan - Store Capital*	20,626,766	-
Loan - Upfront	1,700,000	-
Payment to Perkins LLC (Assumed Liability)	701,883	-
Payment to US Foods (Assumed Liability)	1,322,158	-
Payment to Reinhart Food Service (Assumed Liability)	85,204	-
Security Deposit - Store Capital	1,819,059	-
UCC Expense	805	-
Title/Closing Costs	592,043	-
Loans – L4, LP	-	770,000
Store Locations - Asset	-	20,425,000
Gain before Expenses	-	5,845,000
Total	<u>\$ 27,040,000</u>	<u>\$ 27,040,000</u>

* Proceeds to transfer (sale)

Review of Master Lease Agreement for Proper Financial and Tax Treatment

On February 12, 2018, subsequent to the sale of the 26 Perkins locations by 5171 to Store, 5171 entered into a Master Lease Agreement (“the Agreement”) to leaseback the 26 Perkins store locations. The initial expiration date of the lease is on February 28, 2038. 5171 has the option to extend the Agreement for four extensions of 5 years each as provided for under the Agreement. If fully extended the Agreement will expire February 28, 2058.

The initial base rental under the Agreement is \$1,719,362.22 as described in Article IV of the Agreement. Rents are subject to various adjustments under the terms of the Agreement. 5171 is also responsible for “all costs and obligations of every kind and nature whatsoever” as provided under the terms of the Agreement.

Section 17.04 of the Agreement describes the characterization of the Lease as an “operating lease” as that term is defined pursuant to “Statements of Financial Accounting Standards No. 13, as amended” (currently Accounting Codification Standards Topic 840, *Leases*) as well as for federal income tax purposes.

To determine if this characterization would hold up under scrutiny from the IRS or other governmental authorities, we reviewed the specific terms of the Agreement and compared them to the criteria used for classifying capital leases.

Lease Classification (Capital versus Operating)

A lease that transfers substantially all the benefits and risks of ownership should be accounted for as a capital lease (or a financing arrangement). Other leases should be accounted for as operating leases. To be considered a capital lease at inception, a lease must meet one or more of the following criteria:

1. The lease transfers ownership of the property to the lessee by the end of the lease term.
2. The lease contains a bargain purchase option.
3. The lease term is equal to 75% or more of the estimated economic life of the leased property. Options to extend the initial lease are not taken into consideration in this calculation.
4. The present value at the beginning of the lease term of the minimum lease payments, excluding that portion of the payments representing executory costs, to be paid by the lessor, including any profit thereon, equals or exceeds 90% of the excess of the fair value of the leased property to the lessor at the inception of the lease over any related investment tax credit retained by the lessor and expected to be realized by him.

The last two criteria should not be used for purposes of classifying a lease if the beginning of the lease term falls within the last 25% of the total estimated economic life of the leased property, including earlier years of use.

All other leases are considered operating leases.

Application of Criteria to February 12, 2018 Master Lease Agreement

1. Not met - The lease does not transfer ownership of the properties back to 5171 at the end of the lease term.
2. Not met - The lease does not contain a bargain purchase option.
3. Undetermined - The initial lease term of 20 years (240 months) is only 51.3% of the useful lives of buildings per IRS depreciation tables. However, as the buildings were in service prior to being acquired by 5171, we are not currently able to determine what the remaining useful lives of the buildings were at the date of acquisition.
4. Not met - Based on our estimates, we do not believe that the present value of required minimum lease payments would exceed 90% of the fair market value of the property as of the lease date. The criteria rely on the use of inputs that require significant assumptions and professional judgment. We estimated that the average monthly lease payment over the 20-year term of the lease would be \$173,922 (based on the assumption that the payment would increase by 2% each year). Using the \$26,270,000 sales price of the properties as proxy for fair market value, we estimated the Company's incremental borrowing rate (i.e. the interest rate the Company would have paid to borrow the funds to purchase the property under similar terms) would need to be less than 6.33% for the lease to qualify as a capital lease under the criteria. We believe that certain terms of the Agreement (the 100% loan-to-value ("LTV") ratio, in particular) would not allow the Company to obtain comparable financing at or below 6.33% as traditional loans would typically only allow the borrower to finance up to 80% of the value of the property.

Based on our analysis, we did not find clear evidence that the lease should have been accounted for as a capital lease.

In the event of bankruptcy proceedings, the lessor generally will only have rights as a lessor. **However, it is possible that the Bankruptcy Court may treat the sale/leaseback as a loan secured by a mortgage, in which case the buyer-lessor may be given the rights of a mortgagee.** The bankruptcy trustee generally has the right to assume or reject an unexpired lease of the debtor (seller-lessee). Furthermore, a lessor's claim for damages resulting from the termination of the lease of real property is limited to the greater of the rent reserved for one year or 15% of the remaining term of the lease, not to exceed three years.

Capital Lease Accounting

If the lease was to be recorded as a capital lease, the affect would be a to record the transaction as a refinancing of the original loan from Store in the amount of \$20,626,766. The original Store loan financed the acquisition price of the 26 Perkins store location of \$20,425,000 and associated costs of \$201,766. The excess cash of \$5,643,234 from the new loan (\$26,270,000 less \$20,626,766) was used to satisfy various deferred closing costs, assumed liabilities and operating expenses. A fixed asset for Perkins Stores totaling \$20,425,000 (the initial purchase price from Spirit) should be recorded in the books and records of 5171 along with a capital lease liability of \$26,270,000.

As payments are made, the liability would be decreased by the principle portion of the payments. The portion of the payment related to the imputed interest would be expensed when paid. As of December 31, 2018, the total liability would be \$25,444,920. Total payments would be \$1,432,812, with \$825,034 applied to principle and interest expense related to the lease would be \$607,778.

Additionally, the \$592,043 of closing costs that were recorded by Sabatini as additional acquisition costs should be reclassified as Deferred Financing Costs on the balance sheet of 5171 and amortized over the initial lease (loan) term.

Use of Additional Cash Obtained from Sale/Leaseback Transaction

The total excess cash in the amount of \$5,845,000 received by 5171 resulting from the Store sale/leaseback transaction, along with the \$1,770,000 in loans provided by Dr. Linaburg, was used to pay the various liabilities and expenses of 5171 as detailed below.

Sources and Uses of Funds From Sale-Leaseback Transaction

<u>Sources of Funds</u>		<u>Uses of Funds</u>	
Store Capital	\$ 5,845,000	Security deposit - Store	\$ 1,819,059
Loans - Dr. Linaburg	1,770,000	Closing costs	592,848
	<u>7,615,000</u>	Loan repayment - Upfront	1,700,000
"Unknown" source	63,963	Interest - Upfront	200,000
Total funding	<u>\$ 7,678,963</u>	Deferred closing costs	1,045,500
		Assumed liabilities	2,129,474
		Jan/Feb rent payment	192,082
			<u>\$ 7,678,963</u>

Conclusions

At this time and based on the information provided to us to date, we believe that the opening balance sheet of 5171 is grossly misstated. The misstatements that we can currently identify are related to goodwill, paid-in-capital, transaction costs, liabilities and amounts due to L4, LP (Dr. Linaburg). Further investigation is needed to determine the accuracy of the entire balance sheet of 5171 and its 2018 operating results. Based on the information provided to us to date, the opening balance sheet of 5171 should be as follows:

ASSETS**ASSETS**

Current assets:

Inventory	\$	166,182
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Property and equipment:

Furniture and equipment		4,050,000
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Other assets:

Deposit		2,500,000
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Intangible assets:

Goodwill		2,683,292
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Acquisition costs		750,000
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Financing costs		592,848
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Total intangible assets		<u>4,026,140</u>
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Total Assets	\$	<u><u>10,742,322</u></u>
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LIABILITIES AND SHAREHOLDERS' EQUITY**LIABILITIES**

Current liabilities:

Commissions payable	\$	750,000
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Deposit payable		680,941
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Cash (assumed)		24,500
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Total current liabilities		<u>1,455,441</u>
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Long-term liabilities:

Loans - L4, LP (Dr. Linaburg)		1,770,000
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Loans - affiliates		250,000
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Deferred consideration note		1,750,000
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Unknown funding source		63,963
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Total long-term liabilities		<u>3,833,963</u>
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Total liabilities		<u>5,289,404</u>
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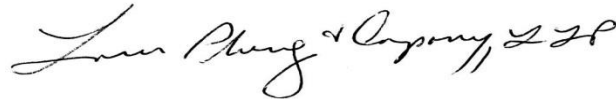
SHAREHOLDERS' EQUITY

Current year net profit		5,452,918
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Total Liabilities and Shareholders' Equity	\$	<u><u>10,742,322</u></u>
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Note – the opening balance sheet does not include assets and liabilities pertaining to 5171 prior to the APA and Sale/Leaseback/Financing transactions.

Respectfully submitted,



LOUIS PLUNG & COMPANY, LLP

Other Findings Subsequent to the Opening Balance Sheet

Goodwill and Paid-in- Capital

Based on our review of the 5171's general ledger January through September 2018, we have determined that many entries that were made in and out of goodwill and paid in capital during this time period. Goodwill derived from the APA transaction should not change from the initial goodwill balance of \$2,683,292 as there is no evidence that the purchase/sale price has been adjusted. Goodwill, therefore, is overstated by \$1,863,244.64. Exhibit 1.

Also, many adjustments were made to the books and records of 5171 from January through August 2018 to Paid-in-Capital. Most of these entries were made to improperly classify loans from L4, LP (Dr. Linaburg) as paid in capital. Paid-in-Capital is overstated by \$3,236,455. Exhibit 2.

Loans from L4, LP (Dr. Linaburg) totaling \$1,770,000 (\$1,000,000 for the purchase transaction of the stores and \$770,000 from the sale transaction) are not recorded properly within the books and records of 5171.

Additional Expenses Paid by L4, LP (Dr. Linaburg)

In addition, Sabatini recorded an entry for miscellaneous items of \$311,955 paid by L4, LP. (Dr. Linaburg). Due to the lack of records, we are unable to determine the make-up of these miscellaneous items. This amount was also recorded as Paid-in-Capital by Sabatini. This amount should also be recorded as an additional loan from L4, LP (Dr. Linaburg)

As part of our review, we discovered that 5171 borrowed \$500,000 from Disam Holdings and \$60,000 from Upfront sometime in August 2018. These monies were used to pay-off 5171's existing mortgage of \$381,100 and \$179,900 to relieve liens and obligations of Campbell's DeVazssie Holding, a related entity through common ownership. The \$179,900 was recorded against paid in capital which would suggest 5171 made a distribution to one of its shareholders when in fact it should have been recorded as a receivable due from Campbell's DeVazssie Holding.

On August 24, 2018, 5171 entered into a mortgage agreement with FNB in the amount of \$650,000. Based on the settlement sheet, it appears that Dr. Linaburg is a coborrower on the new FNB Mortgage. We need the actual mortgage note agreement in order to confirm this assumption.

The proceeds from this mortgage was used to repay the loans from Disam Holdings and Upfront. \$88,938.05 of the proceeds were used to pay various closing costs and liens.

Information Relied Upon:

The following documents were reviewed as part of our analysis.

- Trustee Closing Flow of Funds
- Consent and Agreement by Shareholder and Director of 5171 Campbells Land Co for 2012, 2013, 2014, 2015, 2016
- 5171 Articles of Incorporation
- 5171 By-Laws effective June 30, 2012 and June 1, 2016
- Purchase Price and UV Fee Summary, March 30, 2018
- William T Kane Stock Certificate
- Chart of accounts Trustee Closing Flow of Funds, showing payments at closing and assumed liabilities
- Settlement Statement for the purchase and the sale of the stores
- Master Lease Agreement as of February 12, 2018
- January 26, 2018 Asset Purchase Agreement

EXHIBITS

Account ID	Account Description	Date	Reference	Jrnl	Trans Description	Debit Amt	Credit Amt	Balance
2400-24	Unamortized Goodwill	1/1/18			Beginning Balance			
2400-24	Unamortized Goodwill	1/29/18			Beginning Balance			
2400-24	Unamortized Goodwill	2/1/18	18-2-100	GENJ	To Reflect Sale of 26 Loc. to STORE	4,371,802.53		
2400-24	Unamortized Goodwill	2/1/18	18-2-101	GENJ	To Record Spirit Closing	1,000,000.00		
2400-24	Unamortized Goodwill	2/1/18	18-2-102	GENJ	To Record Trustee Closing	1,974,500.00		
2400-24	Unamortized Goodwill	2/1/18	18-2-103	GENJ	To Book FF&E 27 @ 150,000		4,050,000.00	
2400-24	Unamortized Goodwill	2/1/18	18-2-103	GENJ	To Book Opening Smallwares		162,000.00	
2400-24	Unamortized Goodwill	2/1/18	18-2-104	GENJ	Misc Items Pd By L4LP	310,955.00		
2400-24	Unamortized Goodwill	2/1/18	18-2-105	GENJ	Amts Pd by L4LP to faciliate STORE Closing.	200,000.00		
2400-24	Unamortized Goodwill	2/1/18	18-2-106	GENJ	Non-Goodwill Pymts from STORE Closing		2,011,140.31	
2400-24	Unamortized Goodwill	2/1/18	18-2-108	GENJ	Account for Utility Deposits		47,331.12	
2400-24	Unamortized Goodwill	2/1/18	18-2-110	GENJ	To correct AJE 18-2-103	104,000.00		
2400-24	Unamortized Goodwill	2/13/18	1457	PJ	3D ACQUISITIONS LP - Cure Costs	148,520.83		
2400-24	Unamortized Goodwill	2/13/18	1458	PJ	3D ACQUISITIONS LP - Real Estate Taxes-previous	16,929.48		
2400-24	Unamortized Goodwill	2/13/18	1462	PJ	PERKINS HOLDINGS LLC - Cure Costs	20,675.02		
2400-24	Unamortized Goodwill	2/13/18	18-2-018	GENJ	Wire Transfer-STORE- Closing Related Costs -1st American Title	570,000.00		
2400-24	Unamortized Goodwill	2/13/18	18-2-019	GENJ	Wire Transfer - STORE - Closing Related Costs -Meyer	200,000.00		
2400-24	Unamortized Goodwill	2/20/18	1454	PJ	GAR FIELD CLUB COMMONS - Cure Cost	16,503.12		
2400-24	Unamortized Goodwill	2/20/18	1456	PJ	PERKINS HOLDINGS LLC - Cure Costs	9,582.45		
2400-24	Unamortized Goodwill	2/20/18	1455	CDJ	GERALD R FRY CO INC	300.00		
2400-24	Unamortized Goodwill	2/21/18	18-2-005	GENJ	Sales Tax Payment - NY	9,995.04		
2400-24	Unamortized Goodwill				Current Period Change	8,953,763.47	6,270,471.43	2,683,292.04
2400-24	Unamortized Goodwill	2/26/18			Beginning Balance			2,683,292.04
2400-24	Unamortized Goodwill	2/27/18	18-3-003	GENJ	Cure cost -Sales Tax Pymt -OH	61,650.10		
2400-24	Unamortized Goodwill	2/27/18	18-3-007	GENJ	Cure Cost Sales Tax Pymt	50,338.94		
2400-24	Unamortized Goodwill	3/5/18	1474	PJ	ELMHURST PROP INC - Cure Costs	1,255.60		
2400-24	Unamortized Goodwill				Current Period Change	113,244.64		113,244.64
2400-24	Unamortized Goodwill	3/26/18			Beginning Balance			2,796,536.68
2400-24	Unamortized Goodwill	4/6/18	18-4-001	GENJ	To set-up Store Capital Closing Loan	1,750,000.00		
2400-24	Unamortized Goodwill				Current Period Change	1,750,000.00		1,750,000.00
2400-24	Unamortized Goodwill	4/23/18			Beginning Balance			4,546,536.68 1,863,244.64

5171 Campbells Land Co, Inc.

General Ledger

For the Period From Jan 1, 2018 to Nov 4, 2018

Filter Criteria includes: 1) IDs: 5201-24. Report order is by ID. Report is printed with shortened descriptions and in Detail Format.

Account ID	Account Descripti	Date	Reference	Jrnl	Trans Description	Debit Amt	Credit Amt	Balance
5201-24	Paid In Capital	1/1/18			Beginning Balance			
5201-24	Paid In Capital	1/1/18	18-1-001	GENJ	Beginning Adjusting JE's		980,700.00	
5201-24	Paid In Capital				Current Period Change		980,700.00	-980,700.00
5201-24	Paid In Capital	1/29/18			Beginning Balance			-980,700.00
5201-24	Paid In Capital	2/1/18	18-2-101	GENJ	To Record Spirit Closing		1,000,000.00	
5201-24	Paid In Capital	2/1/18	18-2-102	GENJ	To Record Trustee Closing		1,724,500.00	
5201-24	Paid In Capital	2/1/18	18-2-104	GENJ	Misc Items Pd By L4LP		311,955.00	
5201-24	Paid In Capital	2/1/18	18-2-105	GENJ	Amts Pd by L4LP to faciliate STORE Closing		200,000.00	
5201-24	Paid In Capital	2/1/18	18-2-107	GENJ	Property contributed to Corporation		1,500,000.00	
5201-24	Paid In Capital	2/1/18	18-2-109	GENJ	Reverse AJE # 18-2-107	1,500,000.00		
5201-24	Paid In Capital				Current Period Change	1,500,000.00	4,736,455.00	-3,236,455.00
5201-24	Paid In Capital	2/26/18			Beginning Balance			-4,217,155.00
5201-24	Paid In Capital	3/26/18			Beginning Balance			-4,217,155.00
5201-24	Paid In Capital	4/23/18			Beginning Balance			-4,217,155.00
5201-24	Paid In Capital	5/21/18			Beginning Balance			-4,217,155.00
5201-24	Paid In Capital	6/18/18			Beginning Balance			-4,217,155.00
5201-24	Paid In Capital	7/16/18			Beginning Balance			-4,217,155.00
5201-24	Paid In Capital	8/13/18			Beginning Balance			-4,217,155.00
5201-24	Paid In Capital	8/24/18	18-9-103	GENJ	Shareholders Equity	179,900.00		
5201-24	Paid In Capital				Current Period Change	179,900.00		179,900.00
5201-24	Paid In Capital	9/10/18			Beginning Balance			-4,037,255.00
5201-24	Paid In Capital	10/8/18			Beginning Balance			-4,037,255.00
		11/4/18			Ending Balance			-4,037,255.00
					AJE to correct beginning balance			3,236,455.00
					Adjusted Balance			-800,800.00
					Pre Perkins acquisition			-980,700.00
					W/D to relieve DeVazssie Liens			179,900.00
					Adjusted Balance			-800,800.00

ATTACHMENTS

ATTACHMENT 1

5171 Campbells Land Co, Inc.**General Journal****For the Period From Jan 1, 2018 to Sep 30, 2018**

Filter Criteria includes: Report order is by Date. Report is printed with Accounts having Zero Amounts and with shortened descriptions and in Detail Format.

Date	Account ID	Reference	Trans Description	Debit Amt	Credit Amt
1/1/18	1210-24	18-1-001	Beginning Adjusting JE's	161,800.00	
	4112-24		Beginning Adjusting JE's		13,840.00
	4113-24		Beginning Adjusting JE's		398,500.00
	5190-24		Beginning Adjusting JE's		1,000.00
	5201-24		Beginning Adjusting JE's		980,700.00
	1210-24		Beginning Adjusting JE's	1,232,240.00	
2/1/18	2400-24	18-2-100	To Reflect Sale of 26 Loc. to STORE	4,371,802.53	
	9300-24		To Reflect Sale of 26 Loc. to STORE		3,621,802.53
	3303-24		To Reflect Sale of 26 Loc. to STORE		750,000.00
2/1/18	2400-24	18-2-101	To Record Spirit Closing	1,000,000.00	
	5201-24		To Record Spirit Closing		1,000,000.00
2/1/18	2400-24	18-2-102	To Record Trustee Closing	1,974,500.00	
	4110-24		To Record Trustee Closing		125,000.00
	4110-24		To Record Trustee Closing		125,000.00
	5201-24		To Record Trustee Closing		1,724,500.00
2/1/18	1400-34	18-2-103	To Book FF&E 27 @ 150,000	150,000.00	
	1400-35		To Book FF&E 27 @ 150,000	150,000.00	
	1400-43		To Book FF&E 27 @ 150,000	150,000.00	
	1400-46		To Book FF&E 27 @ 150,000	150,000.00	
	1400-47		To Book FF&E 27 @ 150,000	150,000.00	
	1400-48		To Book FF&E 27 @ 150,000	150,000.00	
	1400-49		To Book FF&E 27 @ 150,000	150,000.00	
	1400-50		To Book FF&E 27 @ 150,000	150,000.00	
	1400-53		To Book FF&E 27 @ 150,000	150,000.00	
	1400-55		To Book FF&E 27 @ 150,000	150,000.00	
	1400-60		To Book FF&E 27 @ 150,000	150,000.00	
	1400-65		To Book FF&E 27 @ 150,000	150,000.00	
	1400-70		To Book FF&E 27 @ 150,000	150,000.00	
	1400-75		To Book FF&E 27 @ 150,000	150,000.00	
	1400-78		To Book FF&E 27 @ 150,000	150,000.00	
	1400-79		To Book FF&E 27 @ 150,000	150,000.00	
	1400-80		To Book FF&E 27 @ 150,000	150,000.00	
	1400-81		To Book FF&E 27 @ 150,000	150,000.00	
	1400-83		To Book FF&E 27 @ 150,000	150,000.00	
	1400-85		To Book FF&E 27 @ 150,000	150,000.00	
	1400-90		To Book FF&E 27 @ 150,000	150,000.00	
	1400-91		To Book FF&E 27 @ 150,000	150,000.00	
	1400-93		To Book FF&E 27 @ 150,000	150,000.00	
	1400-94		To Book FF&E 27 @ 150,000	150,000.00	
	1400-92		To Book FF&E 27 @ 150,000	150,000.00	
	1400-97		To Book FF&E 27 @ 150,000	150,000.00	
	1400-98		To Book FF&E 27 @ 150,000	150,000.00	
	2400-24		To Book FF&E 27 @ 150,000		4,050,000.00
	0810-34		To Book Opening Smallwares	6,000.00	
	0810-35		To Book Opening Smallwares	6,000.00	
	0810-43		To Book Opening Smallwares	6,000.00	
	0810-46		To Book Opening Smallwares	6,000.00	
	0810-47		To Book Opening Smallwares	6,000.00	
	0810-48		To Book Opening Smallwares	6,000.00	
	0810-49		To Book Opening Smallwares	6,000.00	
	0810-50		To Book Opening Smallwares	6,000.00	
	0810-53		To Book Opening Smallwares	6,000.00	
	0810-55		To Book Opening Smallwares	6,000.00	
	0810-60		To Book Opening Smallwares	6,000.00	
	0810-65		To Book Opening Smallwares	6,000.00	
	0810-70		To Book Opening Smallwares	6,000.00	
	0810-75		To Book Opening Smallwares	6,000.00	
	0810-78		To Book Opening Smallwares	6,000.00	
	0810-79		To Book Opening Smallwares	6,000.00	
	0810-80		To Book Opening Smallwares	6,000.00	
	0810-81		To Book Opening Smallwares	6,000.00	

5171 Campbells Land Co, Inc.**General Journal****For the Period From Jan 1, 2018 to Sep 30, 2018**

Filter Criteria includes: Report order is by Date. Report is printed with Accounts having Zero Amounts and with shortened descriptions and in Detail Format.

Date	Account ID	Reference	Trans Description	Debit Amt	Credit Amt
	0810-83		To Book Opening Smallwares	6,000.00	
	0810-85		To Book Opening Smallwares	6,000.00	
	0810-90		To Book Opening Smallwares	6,000.00	
	0810-91		To Book Opening Smallwares	6,000.00	
	0810-92		To Book Opening Smallwares	6,000.00	
	0810-93		To Book Opening Smallwares	6,000.00	
	0810-94		To Book Opening Smallwares	6,000.00	
	0810-97		To Book Opening Smallwares	6,000.00	
	0810-98		To Book Opening Smallwares	6,000.00	
	2400-24		To Book Opening Smallwares		162,000.00
2/1/18	0140-24	18-2-104	Misc Items Pd By L4LP -open Comm	1,000.00	
	2400-24		Misc Items Pd By L4LP	310,955.00	
	5201-24		Misc Items Pd By L4LP		311,955.00
2/1/18	2400-24	18-2-105	Amts Pd by L4LP to faciliate STORE	200,000.00	
	5201-24		Amts Pd by L4LP to faciliate STORE		200,000.00
2/1/18	0900-24	18-2-106	Non-Goodwill Pymts from STORE CI	1,819,058.59	
	8700-24		Non-Goodwill Pymts from STORE CI	192,081.72	
	2400-24		Non-Goodwill Pymts from STORE CI		2,011,140.31
2/1/18	1210-24	18-2-107	Property contributed to Corporation	1,900,000.00	
	4113-24		Property contributed to Corporation		400,000.00
	5201-24		Property contributed to Corporation		1,500,000.00
2/1/18	0902-94	18-2-108	Canton Utility Deposit	7,184.00	
	0902-47		Clarion Utility Deposit	1,070.00	
	0902-85		Sharon Utility Deposit	940.00	
	0902-79		Meadville Utility Deposit	4,110.00	
	0902-70		Greenville Utility Deposit	2,005.00	
	0902-49		Corry Utility Deposit	2,730.00	
	0902-90		Titusville Utility Deposit	1,000.00	
	0902-60		Erie South Utility Deposit	2,740.00	
	0902-65		Erie West Utility Deposit	4,240.00	
	0902-55		Erie East Utility Deposit	2,500.00	
	0902-50		Edinboro Utility Deposit	500.00	
	0902-93		Mars Utility Deposit	1,575.33	
	0902-92		Warren Utility Deposit	1,575.33	
	0902-43		Bradford Utility Deposit	1,575.34	
	0902-83		Olean Utility Deposit	9,400.00	
	0902-81		Niles Utility Deposit	100.00	
	3650-24		Niles Utility Deposit	82.37	
	3650-24		Boardman Utility Deposit	4,003.75	
	2400-24		Account for Utility Deposits		47,331.12
2/1/18	4113-24	18-2-109	Reverse AJE # 18-2-107	400,000.00	
	5201-24		Reverse AJE # 18-2-107	1,500,000.00	
	1210-24		Reverse AJE # 18-2-107		1,900,000.00
2/1/18	2400-24	18-2-110	To correct AJE 18-2-103	104,000.00	
	0810-34		To correct AJE 18-2-103		4,000.00
	0810-35		To correct AJE 18-2-103		4,000.00
	0810-43		To correct AJE 18-2-103		4,000.00
	0810-46		To correct AJE 18-2-103		4,000.00
	0810-47		To correct AJE 18-2-103		4,000.00
	0810-48		To correct AJE 18-2-103		4,000.00
	0810-49		To correct AJE 18-2-103		4,000.00
	0810-50		To correct AJE 18-2-103		4,000.00
	0810-53		To correct AJE 18-2-103		4,000.00
	0810-55		To correct AJE 18-2-103		4,000.00
	0810-60		To correct AJE 18-2-103		4,000.00
	0810-65		To correct AJE 18-2-103		4,000.00
	0810-70		To correct AJE 18-2-103		4,000.00
	0810-75		To correct AJE 18-2-103		4,000.00
	0810-78		To correct AJE 18-2-103		4,000.00
	0810-79		To correct AJE 18-2-103		4,000.00

5171 Campbells Land Co, Inc.**General Journal****For the Period From Jan 1, 2018 to Sep 30, 2018**

Filter Criteria includes: Report order is by Date. Report is printed with Accounts having Zero Amounts and with shortened descriptions and in Detail Format.

Date	Account ID	Reference	Trans Description	Debit Amt	Credit Amt
	0810-80		To correct AJE 18-2-103		4,000.00
	0810-81		To correct AJE 18-2-103		4,000.00
	0810-83		To correct AJE 18-2-103		4,000.00
	0810-85		To correct AJE 18-2-103		4,000.00
	0810-90		To correct AJE 18-2-103		4,000.00
	0810-91		To correct AJE 18-2-103		4,000.00
	0810-93		To correct AJE 18-2-103		4,000.00
	0810-94		To correct AJE 18-2-103		4,000.00
	0810-97		To correct AJE 18-2-103		4,000.00
	0810-98		To correct AJE 18-2-103		4,000.00
2/1/18	0100-24	18-2-111	Petty Cash	200.00	
	0100-34		Petty Cash	2,000.00	
	0100-35		Petty Cash	1,000.00	
	0100-43		Petty Cash	1,400.00	
	0100-46		Petty Cash	2,000.00	
	0100-47		Petty Cash	2,000.00	
	0100-48		Petty Cash	1,000.00	
	0100-49		Petty Cash	1,600.00	
	0100-53		Petty Cash	4,100.00	
	0100-55		Petty Cash	2,300.00	
	0100-60		Petty Cash	2,300.00	
	0100-65		Petty Cash	1,500.00	
	0100-70		Petty Cash	1,500.00	
	0100-75		Petty Cash	2,000.00	
	0100-78		Petty Cash	1,500.00	
	0100-79		Petty Cash	3,750.00	
	0100-80		Petty Cash	2,000.00	
	0100-81		Petty Cash	3,000.00	
	0100-83		Petty Cash	2,000.00	
	0100-85		Petty Cash	1,750.00	
	0100-90		Petty Cash	1,200.00	
	0100-91		Petty Cash	3,000.00	
	0100-92		Petty Cash	2,300.00	
	0100-93		Petty Cash	2,800.00	
	0100-94		Petty Cash	1,650.00	
	0100-97		Petty Cash	3,000.00	
	0100-98		Petty Cash	2,850.00	
	0800-34		Inventory	12,082.42	
	0800-35		Inventory	10,093.22	
	0800-43		Inventory	8,621.42	
	0800-46		Inventory	9,845.55	
	0800-47		Inventory	11,819.65	
	0800-48		Inventory	7,948.15	
	0800-49		Inventory	9,391.13	
	0800-53		Inventory	14,208.01	
	0800-55		Inventory	11,804.21	
	0800-60		Inventory	12,248.60	
	0800-65		Inventory	10,495.64	
	0800-70		Inventory	12,735.18	
	0800-75		Inventory	11,874.90	
	0800-78		Inventory	12,169.57	
	0800-79		Inventory	12,479.68	
	0800-80		Inventory	11,550.16	
	0800-81		Inventory	12,998.53	
	0800-83		Inventory	11,356.35	
	0800-85		Inventory	11,409.00	
	0800-90		Inventory	10,480.73	
	0800-91		Inventory	9,500.60	
	0800-92		Inventory	10,633.72	
	0800-93		Inventory	10,877.49	
	0800-94		Inventory	10,781.67	
	0800-97		Inventory	12,754.97	
	0800-98		Inventory	16,931.64	
	3650-24		Acquisition Expenses		352,792.19
2/4/18	0175-24	18-2-001	Child Support New York		2.88

ATTACHMENT 2

My Copy

5171 LAND COMPANY OPENING ENTRIES 1-30-18

	Initials	Date
Prepared By		
Approved By		

WILSON JONES

Q7264 GREEN

Page 1			
(1)			
GOODWILL		437/80253	
GAIN ON DISPOSAL OF ASSETS		362/80253	
COMMISSIONS PAYABLE		75000000	
TO REFLECT SALE OF 26 LOCATIONS TO STORE			
(2)			
GOODWILL	Dr. L	100000000	
PD IN CAPITAL		100000000	
TO RECORD SPIRIT CLOSING.			
(3)			
GOODWILL		197450000	
PD IN CAPITAL			
LOAN PAYABLE MARGIN		12500000	
LOAN PAYABLE SCAUMAKER		12500000	
PD IN CAPITAL		172450000	
TO RECORD TRUSTEE CLOSING.			
(4)			
FF & E		405000000	
Smallware		16200000	
GOODWILL		421200000	
FF&E at @ 150,000			
Smallware at @ 6000			
(5)			
GOODWILL		31195500	
PD IN CAPITAL		31195500	
MISC. ITEMS PD BY DR RENT			
(6)			
GOODWILL		20000000	
PD IN CAPITAL		20000000	
AMTS PD BY DR RENT TO FACILITATE STORE CLOSING.			
PLEASE NOTE: 5171 SENT 570,000 TO STORE BY WIRE. IT SHOULD BE PUT INTO GOODWILL.			

Do To
5201-24
Does Not
CLOSE

5171 LAND COMPANY,
OPENING ENTRIES CONT
1-30-18

Prepared By	Initials	Date
Approved By		

SWANSON JONES

BETH SHEEN

PAGE 2

(7)
LEASE DEPOSIT - STORE
RENT EXPENSE

18190575

19208172

GOODWILL

201113931

(NON-GOODWILL PAYMENTS FROM
STORE CLOSING)

(8)
LAND-5171 CAMPBELL'S RYRD.

19000000

MTGC PAYABLE

40000000

PD. IN CAPITAL

150000000

PROPERTY CONTRIBUTED TO
CORPORATION.

NOTE: THE FOLLOWING DIB'S FROM
5171 OPERATING ACCT SHOULD BE
DEBITED TO GOODWILL.

3 D Acc

14852083

ELMITON ST

125560

GARFIELD

1650312

PERKINS HOLDING

2067502

GERALD FRY

280000

PERKINS HOLDING

958295

SALES TAX

13500000

VAR VENDORS

15688134

UPFRONT

20000000

6712836

5171 LAND COMPANY

COMPUTATION OF GAIN ON SALE
1-30-18

Prepared By	Initials	Date
Approved By		

G. WILSON JONES

G. WILSON JONES

	1	2	3	4
<u>COST</u>				
PURCHASE PRICE - CLOSING STATE			2042500000	
CLOSING COSTS			88034843	
TOTAL COST			<u>2130534843</u>	
<u>SELLING PRICE</u>				
TOTAL CONSIDERATION				2627000000
CLOSING COSTS	2200000	4650000		
	2417500	1000000		
	216000	8242500		
	4666940	24460		
	3549807	65000		
	2248697	4940000		
	1025000	5200000		
	18051050	75000		
	707450	6500		
				<u>89284904</u>
NET PROCEEDS				2567715096
				<u>2130534843</u>
TOTAL GAIN				<u>437150253</u>
LESS COMMISSION PAYABLE				7500000
NET GAIN				<u><u>362150253</u></u>

PAGE 1

Perkins/Spirit/Store Transactions.

Payments to Spirit:

1 M. security deposits - what payments made the
 2-13-18 400,000 wire to Spirit up. 400,000 (A)
 2-24-18 500,000 wire Spirit 500,000 (A)
 Sub Total = 900,000

Consulting fees - Closing amounts -

11-21-17 - wires 15K + 20K	35,000
11-30-17 ¹²⁵⁰ ₁₂₅₁ > w Kane total	18,000
12-28-17 Wires Ted + Frank 10 each	20,000
1-4-18 wire Trustee	24,500
1-16-18 1263 w Kane	10,000
1-10-18 w F Kane - 20,000	48,000
1-10-18 w Ted Peters 20,000	
1-22-18 Store wire 1st American Trust 100,000	100,000 (B) 5
SK P. Bannock 1-23-18 Store wire " " Trust 100,000	100,000 (B)
green 1-26-18 1272 — w Kane 15,000	15,000
1-28-18 1274 Community Bank 1,000 - open acct	1,000
1-29-18 1275 - Perkins Utility deposits 40,000	40,000
1-31-18 1276 - Application Fees 1,635	1,635
2-4-18 1288 - Utility deposits 12,000	12,000
2-2-18 wire - First American Trust	
2-2-18 wire - Express Store 400,000	400,000
1-31-18 wire - Trustee McDonald Hopkins 470,000	470,000
1-31-18 wire - Trustee 46,820.36	46,820.36
1-31-18 wire - Store - First American Trust 570,000	570,000 (P)
1-31-18 wire - Frank Kane 20,000	20,000
1-31-18 wire - Ted Peters 20,000	20,000
Sub Total = 1,951,955	
Total = 2,851,955	
INT TO CARTER	200,000
STORE CAPITAL	1,700,000

Page 2



First American Title Insurance Company
National Commercial Services

2425 E. Camelback Road, Suite 300 • Phoenix, AZ 85016

Office Phone: (602) 567-8100 Office Fax: (602) 567-8101

Final Settlement Statement

File No: NCS-878594-PHX1
 Escrow Officer: Krislin L. Brown/JS
 Settlement Date: 02/12/2018
 Disbursement Date: 02/13/2018

First American Title Insurance Company
 This is to certify that this is a true
 and exact copy of the original document.

Property:
 Master File for 25 Sites, OH, PA and, NY

By:

Buyer:
 5171 Campbells Land Co., Inc.
 6201 Steuben Pike, Suite 100, McKees Rocks, PA 15136

Seller:
 Spirit Master Funding, LLC
 2727 N. Harwood St., Suite 300, Dallas, TX 75201

Spirit Master Funding III, LLC

Spirit Master Funding IV, LLC

Spirit Master Funding VII, LLC

Lender:
 Citibank, N.A.
 666 Fifth Avenue, Floor 12B, New York, NY 10103

Buyer Charge	Buyer Credit	Description	Seller Charge	Seller Credit
20,425,000.00		Consideration		
		Total Consideration		20,425,000.00
		Deposits in Escrow		
	500,000.00	Receipt No. 771104900 on 02/02/2018 by 5171 Campbells Land Co., Inc.		
	100,000.00	Receipt No. 771104903 on 02/02/2018 by 5171 Campbells Land Co., Inc.		
	400,000.00	Receipt No. 771104904 on 02/02/2018 by 5171 Campbells Land Co., Inc.		
	20,626,705.78	Receipt No. 771105073 on 02/12/2018 by 5171 Campbells Land Co., Inc.		
		Adjustments		
255,740.36		Delinquent Rent		255,740.36
65,670.99		Advanced Taxes		65,670.99
		Title/Escrow Charges		
13,000.00		Closing-Escrow Fee to First American Title Insurance Company National Commercial Services		
		Commercial Owner Policy to First American Title Insurance Company National Commercial Services	88,082.10	
		Estimated Recording Fees - Releases	1,200.00	
		Estimated Documentary Transfer Tax	230,589.39	
		Disbursements Paid		
		Miscellaneous Disbursement		
		Proceeds to Spirit Master Funding III, LLC and Spirit Master Funding, LLC	18,029,714.18	
		Proceeds to Spirit Master Funding VII, LLC	653,053.52	
		Proceeds to Spirit Master Funding IV, LLC	1,129,070.13	
24,710.00		2016 & 2017 Taxes Due PA10 to McKean County Tax Claim Bureau		
10,050.00		2016 & 2017 Taxes Due PA13 to Crawford County Tax Claim Bureau		
173,259.93		Property Tax Check		
14,325.34		2016 & 2017 Taxes Due OH1 (estimated) to Cuyahoga County Treasurer		
77,917.84		2016 & 2017 Taxes Due OH2 (estimated) to Ashtabula County Treasurer		
34,465.40		2016 & 2017 Taxes Due NY1 to Olean City		
40,012.00		2016 & 2017 Taxes Due OH13 to Mahoning County Auditor		
71,020.20		2016 & 2017 Taxes Due OH4 to Trumbull County Tax Collector		
9,500.17		2016 & 2017 Taxes Due OH5 to Mahoning County Auditor		
		2016 & 2017 Taxes Due OH6 to Stark County Treasurer		

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Final Settlement Statement

Settlement Date: 02/12/2018

File No: NCS-878594-PHX1

Officer: Kristin L. Brown/JS

Buyer Charge	Buyer Credit	Description	Seller Charge	Seller Credit
525.16		2016 & 2017 Taxes Due OH6 to Stark County Treasurer		
75,598.05		2016 & 2017 Taxes Due OH7 to Mahoning County Auditor		
109,769.55		2016 & 2017 Taxes Due OH8 to Cuyahoga County Treasurer		
31,510.13		2016 & 2017 Taxes Due OH9 to Ashland County Treasurer		
9,172.20		2016 & 2017 Taxes Due PA1 to Erie County Tax Claim Bureau		
20,412.58		2016 & 2017 Taxes Due PA2 to Indiana County Tax Claim Bureau		
23,860.35		2016 & 2017 Taxes Due PA3 to Warren County Tax Claim Bureau		
10,354.97		2016 & 2017 Taxes Due PA4 to Erie County Tax Claim Bureau		
8,681.09		2016 & 2017 Taxes Due PA5 to Mercer County Tax Claim		
14,480.92		2016 & 2017 Taxes Due PA6 to Barbara E. Stahlman, Tax Collector		
23,626.11		2016 & 2017 Taxes Due PA7 to Dorothy Longstreih Tax Collector		
11,840.32		2016 & 2017 Taxes Due PA8 to Erie County Tax Claim Bureau		
1,737.27		2016 & 2017 Taxes Due PA9 to Erie County Tax Claim Bureau		
26,306.24		2016 & 2017 Taxes Due PA9 to Erie County Tax Claim Bureau		
6,874.67		2016 & 2017 Taxes Due PA11 to Erie County Tax Claim Bureau		
398.82		2016 & 2017 Taxes Due PA12 to Mercer County Tax Claim		
10,702.01		2016 & 2017 Taxes Due PA12 to Mercer County Tax Claim		
9,983.02		2016 & 2017 Taxes Due PA14 to Mercer County Tax Claim		
		Cash (From) (To) Buyer		
		Cash (To) (From) Seller		
21,626,765.78	21,626,765.78	Totals	20,746,417.35	20,746,417.35

**NOTE: Total Consideration is comprised of \$19,048,869.00 towards the purchase of the fee sites and \$1,376,131.00 towards the payoff of the mortgages.

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First American Title Insurance Company
National Commercial Services

2425 E. Camelback Road, Suite 300 • Phoenix, AZ 85016

Office Phone: (602)567-8100 Office Fax: (602)567-8101

Final Settlement Statement

File No: NCS-878594A-PHX1
 Escrow Officer: Kristin L. Brown/JS
 Settlement Date: 02/12/2018
 Disbursement Date: 02/13/2018
 Property:
 Perkins 22 sites, PA, NY and, OII

First American Title Insurance Company
 This is to certify that this is a true
 and exact copy of the original document.

By

Buyer:
 STORE Master Funding XIII, LLC
 8377 E. Hartford Dr. Ste. 100, Scottsdale, AZ 85255

STORE CAPITAL ACQUISITIONS, LLC
 8501 E. Princess Dr., Ste 190, Scottsdale, AZ 85255

Seller:
 5171 Campbells Land Co., Inc.
 6201 Steuben Pike, Suite 100, McKee's Rocks, PA 15136

Lender:
 Citibank, N.A.
 656 Fifth Avenue, Floor 12B, New York, NY 10103

Buyer Charge	Buyer Credit	Description	Seller Charge	Seller Credit
26,270,000.00		Consideration		26,270,000.00
		Total Consideration		
		Deposits in Escrow		
		Receipt No. 771104585 on 01/23/2018 by 5171 Campbell Land Co., Inc.		100,000.00
		Receipt No. 771104665 on 01/26/2018 by 5171 Campbell Land Co., Inc.		100,000.00
	26,077,918.28	Receipt No. 771104809 on 01/31/2018 by STORE Master Funding XIII, LLC		
		Receipt No. 771105088 on 02/13/2018 by 5171 Campbells Land Co., Inc.		570,000.00
		Adjustments		
	186,079.17	February Rent	186,079.17	
	500.12	Interest Earned on 18A/1600055850		
	6,002.55	Prorations	6,002.55	
		Rents 01/31/18 to 01/31/18 @ \$186,079.17/mo		
		Title/Escrow Charges		
		Closing-Escrow Fee to First American Title Insurance Company National Commercial Services	22,000.00	
		Search and Exam to First American Title Insurance Company National Commercial Services	24,175.00	
		Lender Policy to First American Title Insurance Company National Commercial Services	2,160.00	
		Commercial Owner Policy to First American Title Insurance Company National Commercial Services	46,669.40	
		Endorsement (O) to First American Title Insurance Company National Commercial Services	35,498.07	
		Endorsement (L) to First American Title Insurance Company National Commercial Services	22,486.97	
		Estimated Recording Fees	10,250.00	
		Estimated Documentary Transfer Tax	180,510.50	
		Estimated Mortgage Tax	7,074.50	
		Disbursements Paid		
		Miscellaneous Disbursement		
		Appraisal to Duff & Phelps	46,900.00	
		Environmental Insurance to STORE Capital Acquisitions	10,000.00	
		Survey & Zoning to American National	82,425.00	
		UCB Searches to CT Lion Solutions	244.60	
		Flood Cert. to Residential Land Services	660.00	
		Phase I to Partner Engineering	49,400.00	
		PCA to Partner Engineering	52,000.00	
		Proceeds to Transfer to 878594	20,626,765.78	
		Payment to Reinhart Food Service, LLC	85,203.64	

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3
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Final Settlement Statement

Settlement Date: 02/12/2018

File No: NCS-878594A-PHX1

Officer: Kristin L. Brown/JS

Buyer Charge	Buyer Credit	Description	Seller Charge	Seller Credit
		Payment to PERKINS & MARIE CALLENDER'S, LLC	701,882.93	
		Payment to Upfront Holding, LLC	1,700,000.00	
		Payment to U.S. Foods	1,322,159.00	
		Lease Security Deposit to STORE Capital Corporation	1,819,058.58	
		Balance of Security Deposit to STORE Capital Corporation		
		POC-S \$680,941.41		
		Pre-Closing UCC Search Fees (Est.) to STORE Capital Corporation	750.00	
		Co/O Charge to Pennsylvania Department of Labor and Industry	55.00	
500.12		Cash (From) (X To) Buyer		
		Cash (To) (From) Seller		
26,270,500.12	26,270,500.12	Totals	27,040,000.00	27,040,000.00

Case 17-20526-TPA Doc 1042-1 Filed 03/30/18 Entered 03/30/18 11:57:38 Desc
Exhibit A Page 1 of 2

EXHIBIT "A"

Sale Consideration

Total Consideration (less term note):	\$4,487,701.84	
Total Cash Consideration:	\$2,745,500.00	
Cash Consideration Received by Trustee:		\$1,991,320.36
Cash Consideration Paid Directly to Creditors:		\$1,028,679.64
US Foods (secured claim):		
Reinhart Foodservices (503(b)(9) claim):		\$605,507.12 X
Perkins Marie Callendar (cure cost):		\$85,203.94 X
3D Acquisitions LP (cure cost):		\$138,631.56 X
Elmhurst Properties (cure cost):		\$148,520.83
Gar Field Club (cure cost):		\$1,255.60
Gerald Fry Company (cure cost):		\$16,503.12
Perkins Holdings (cure cost):		\$2,800.00
Assumed Liabilities (Paid):	\$1,512,201.24	\$30,257.47
Perkins Marie Callendar (postpetition franchise fees):		\$563,251.37 X
Reinhart Foodservices (postpetition invoices):		\$11,679.01
US Foods (postpetition invoices):		\$716,650.88 X
Sales Tax (postpetition):		\$121,983.98
Various Other Postpetition Payables (approx):		\$98,636.00
Assumed Liabilities (Unpaid):		
Various Other Postpetition Payables (approx):	\$230,000.60	\$230,000.60

125 From KAP
125 From Summer 70 WTK
1.7 million to transfer

Case 17-20526-TPA Doc 1042-1 Filed 03/30/18 Entered 03/30/18 11:57:38 Desc
Exhibit A Page 2 of 2

Distributions Made from Sale Proceeds

Approved Professional Fees:	
Leech Tishman	\$842,862.77
Ice Miller LLP	\$40,826.58
Scott Hare	\$165,169.04
MacDonald Illig Jones	\$17,660.00
Whiteford, Taylor & Preston	\$107,813.74
David Rudov	\$242,777.82
Eric Bononi	\$19,168.13
Albert's Capital	\$7,176.72
Inglewood Associates	\$20,895.08
McDonald Hopkins	\$93,252.29
Balance of Funds Received by Trustee to Plan Administrator:	\$128,123.37
	\$1,148,457.59
Total:	\$1,991,320.36

ATTACHMENT 3

Ronald Linaburg

From: Robert E. Dauer, Jr. <RED@MUSLAW.com>
Sent: Tuesday, May 29, 2018 6:46 PM
To: Ronald Linaburg; Mike Sabatini
Subject: Unique Trustee Closing Flow of Funds
Attachments: MUS_PB-#2895802-v1-Flow_of_Funds_for_Unique_Closing.pdf

Follow Up Flag: Follow up
Flag Status: Flagged

Categories: Emergency, Perkins 28

Gentlemen,

Attached is the Unique/Trustee closing flow of funds. As you can see there was an initial deposit which was paid by Billy Kane (from funds that he borrowed). At closing, 5171 paid the balance of the cash purchase price (\$1,700,000) less the amounts payable at closing that were either paid by Store or were paid from 5171 post-closing operations as reflected on the attached Flow of Funds. The \$1,700,000 was funded by Upfront Holdings (Carter Stockton). Carter Stockton was repaid \$1,700,000 from Store Capital on 2/13/18. Upfront was also paid fees and costs in the amount of \$200,000 from 5171 on 2/13/18.

Please let me know if you have any questions.

Total Bridge loan

Please note that Dr. L paid the deposit to Spirit in the amount \$1.0M. There was also an advance to Store for expenses. I believe there were two payments each in the amount of \$100,000. None of these funds flowed through my office. The Spirit deposit was paid to First American Title Company and is reflected on the Settlement Statement. The Store expenses were paid directly to Store.

There is also a \$2,500,000 cash security deposit with Store. This was partially paid by the closing with Store from Loan Proceeds. The balance was paid in February and March by 5171 through operations.

Please let me know if you have questions or need any additional information.

Thanks.

Best Regards,

Rob

Total: \$ 566,381.34 ^{24,500 R66}

	Payments at Closing	Assumed Liabilities	
Payment by Campbell to Unique:			
Deposit (Paid by Bill Kane)	\$ 274,500.00	\$ -	Deposit
Paid at Closing			
Net Cash Portion of Bid	2,745,500.00	-	Net of Deposit
Assumed Payables			
			Period 12, 13 and 1 (estimate)
Perkins Restaurants (paid by Store on 2/13/18)		563,251.37	Franchise Fees
Reinhart Food Service (paid by Store on 2/13/18)		24,018.05	January Costs
US Food Service (paid by Store 2/13/18)		750,000.00	Through Jan. 29, 2018
			Estimate (Due Feb. 20, may know by Feb 11)
Sales Taxes (Paid by 5171 after closing)		135,000.00	January Rent
Spirit Realty Capital (paid by Store on 2/13/18)		255,746.36	Various Current Payables
Various Vendors (Paid by 5171 Post Closing)		156,881.34	
Total Assumed Payables	-	1,884,897.12	
Accrued, But Unpaid RE Taxes	-	244,576.86	Paid by Store on 2/13/18
Total Paid/Assumed at Closing	2,745,500.00	2,129,473.98	
Total Inflows	3,020,000.00	2,129,473.98	

Cash Purchase Price	\$ 3,020,000.00
Deposit	274,500.00
Balance of Cash Purchase Price	2,745,500.00
Deferred Payments	(1,045,500.00)
Net Cash Payment	1,700,000.00
Paid By Upfront/Carter Stockton at Closing	1,700,000.00

	Payments at Closing	Assumed Liabilities	
Payments Out			
Perkins Restaurants			
Cure Costs	(138,631.56)		Prepetition Franchise Fees
Payables	-	(563,251.37)	Period 12, 13 and 1 (estimate) Franchise Fees
Total	(138,631.56)	(563,251.37)	
US Food Service			
Secured Liability	(605,507.12)		Secured Liability
Payables	-	(750,000.00)	Through Jan. 29, 2018
Total	(605,507.12)	(750,000.00)	
Reinhart Food Service			
503(b)(9) Claim	(85,203.94)		
Payables	-	(24,018.05)	January Costs
Total	(85,203.94)	(24,018.05)	
Other Cure Costs			
3D Acquisitions, LP	(148,520.83)		Lease of 20013 Route 19, Mars, PA
Access Point, Inc.	(8,756.08)		Commercial Service Agreement for telephone and internet service
Bainbridge Limited Partners	(2,131.62)		Lease of 11299 Baco Road, Meadville, PA
Elmhurst Properties, Inc.	(1,255.60)		Lease of 3870 Elm Road NE, Warren, OH
Gar Field Club LP	(16,503.12)		Lease of 3334 Wilmington Road, New Castle, PA
Gerald Fry Company	(2,800.00)		Lease of Route 358 Hadley Road, Greenville, PA
Perkins Holdings, LLC - Lease	(20,675.02)		Lease of 348 West Main Street, Conneaut, OH
Perkins Holdings, LLC - Real Estate Taxes	(9,582.45)		Real Estate Taxes for 348 West Main Street, Conneaut, OH
Total	(200,642.27)	-	
Other Payables			
Sales Taxes	(135,000.00)		January Rent
Spirit Realty Capital	(255,746.36)		Various Current Payables
Various Vendors	(156,881.34)		Resolved through Spirit transaction
Accrued, But Unpaid RE Taxes	(244,576.86)		
Total	-	(412,627.70)	
Other Administrative			
Colette Gibbons, Trustee, Ice Miller LLP	(165,169.04)		
McDonald Hopkins LLC	(128,123.37)		
MacDonald, Illig, Jones & Britton LLP	(107,813.74)		
Inglewood Associates LLC	(93,252.29)		
Albert's Capital Services, LLC	(20,895.08)		
Whiteford, Taylor & Preston LLP	(242,777.82)		
Leech Tishman Fuscado & Lampi, LLC	(49,826.58)		
Bononi & Company, P.C.	(7,176.72)		
Scott M. Hare, Esquire	(17,660.00)		
David K. Rudov, Esquire	(19,168.13)		
U.S. Trustee	(13,000.00)		
Total	(864,862.77)	-	
SFR Expense Reimbursement	(100,000.00)	-	
Total Payments Out	(1,994,847.66)	(1,749,897.12)	
Deferred Closing Payments	(1,045,500.00)		

Paid by Store on 2/13/18

Paid by Store on 2/13/18

Paid by Store on 2/13/18

Paid by Store on 2/13/18

Paid by 5171 Post Closi

Paid by Trustee

Paid by Trustee

Paid by 5171 Post Closi

Paid by 5171 Post Closi

Paid by 5171 Post Closi

Paid by 5171 Post Closi

Paid by 5171 Post Closi

Paid by Store on 2/13/18

Paid by Store on 2/13/18

Paid by 5171 Post Closi

Paid by Store on 2/13/18

Paid to Trustee at Closi

MUS Sheet 1,

Single Ledger Balance Report - Sorted By Ref/Ck Number**Selection Criteria**

Trust Account: \$

Trust Account Description: Dollar #2661631975

File ID: 280810/100B

Client / Matter: 5171 Campbells Land Co., Inc.

Responsible Party: red

Ledger Comment:

Settlement Date:

Property:

Starting Date: 01/01/18

Ending Date: 05/29/18

Ref/Ck No.	Transaction Date	Payee Name Memo	Medium	Cleared Date	Amount
Deposits					
	01/31/18	Regions Bank (Upfront Holding)	Wire	01/31/18	\$950,000.00
		Perkins Restaurant			
	02/13/18	5171 Campbell's Land Company	Wire	02/28/18	\$200,000.00
	04/09/18	5171 Campbells Land Co., Inc.	Wire	04/30/18	\$3,635.00
Total of 3 Deposits					\$1,153,635.00
Miscellaneous					
	01/31/18	McDonald Hopkins LLC	Wire	01/31/18	\$1,200,000.00
		Cash Purchase Price - Unique Ventures Acquisition			
	02/13/18	Upfront Holding, LLC	Wire	02/28/18	\$200,000.00
Total of 2 Miscellaneous Items					\$1,400,000.00
Transfer (+)					
	01/31/18	Transfer from Stockton Wire			\$250,000.00
Total of 1 (+) Transfer					\$250,000.00
Report Totals:					Ending Balance on 05/29/18: \$0.00



420 Ft. Duquesne Blvd, Ste 1900, Pittsburgh, PA 15222
Tel: 412-281-8771 • Fax: 412-281-7001
email: info@louisplung.com

May 31, 2019

Daniel Lynch
The Lynch Law Group
501 Smith Drive, Suite 3
Cranberry Township, PA 16066

Dear Mr. Lynch:

We are in receipt of the December 2018 Balance Sheet and Income Statement for 5171 Campbells Land Co., LLC. ("5171" or "the Company"). As detailed in our report dated March 18, 2019 ("Our Report"), many of the balance sheet accounts and therefore income statement accounts are misstated and/or recorded incorrectly. The December 2018 financial statements appear to be grossly misstated and contain large variances in both the balance sheet and income statement accounts. We are not able to determine the cause of these variances without supporting documentation, journal entries and account reconciliations. Based on our limited analysis of the December 2018 financial statements, we have the following comments and observations.

Goodwill

As stated in Our Report, Goodwill of \$2,683,292 was acquired in connection with the Asset Purchase Agreement (APA) dated January 26, 2018. As we also stated in Our Report, entries to increase Goodwill continued to be made by the Company after the APA which overstated Goodwill by \$1,863,244.64. Additional entries were made through December 2018 that increased Goodwill to \$6,493,253. As of December 2018, Goodwill is overstated by \$3,809,961. Additional documentation is required in order to determine the make-up of the overstatement and its classification as other capitalizable costs or additional current expenses which would serve to further decrease the Company's 2018 income.

Property and Equipment

\$4,050,000 of equipment was acquired by 5171 with the APA. Based on the Company's internal financial statements, equipment increased by \$588,591 indicating that the Company purchased additional equipment in that amount. The amount of equipment included in the December 2018 balance sheet is \$2,828,974 which appears to represent the disposal or sale of \$1,809,617 of equipment. The income statement does not include income or loss from a sale of equipment. Therefore, the reduction in equipment appears to be a disposal of equipment or a reclassification to other general ledger accounts.

Entries were made to record \$1,720,546 in leasehold improvements through December 2018. We have no supporting documentation to confirm accuracy or make-up of the amount of leasehold improvements or how they were acquired.

Daniel Lynch
May 31, 2019
Page 2

The December 2018 balance sheet reflects an increase in accumulated depreciation and corresponding expense of \$2,562,000 which is titled "Bonus Depreciation". Bonus Depreciation is a special tax deduction allowed for certain acquired qualifying property. Bonus Depreciation should not be recorded within financial statements that are prepared in accordance with generally accepted accounting principles. Additionally, we have no documentation to support that any of the acquired assets qualify for Bonus Depreciation.

Other Balance Sheet Asset Accounts

Exhibit 1 attached hereto provides a comparison of monthly internally prepared balance sheets for the Company for 2018. Note that the accounts and balances contain some extreme fluctuations from period to period and that some of the accounts are negative balances.

Store Capital Deposits and Smallwares in the amounts of \$2,500,000 and \$235,609 respectively are improperly categorized as current assets. Assuming that current liabilities are properly stated as of December 2018, the Company's estimated available working capital is a negative \$(7,522,254). Negative working capital indicates that 5171 cannot continue to operate without a large influx of cash or concessions by its creditors. See Exhibit 3.

Commissions Payable

As detailed in Our Report, commissions of \$750,000 were incurred in connection with the sale/leaseback transaction. The commissions were written off by the Company in December 2018. The write off suggests that the Company is not going to pay the commissions and increased the gain on sale that resulted from the sale/leaseback transaction by \$750,000.

Officer Loan Payable - LT

In connection with the APA, 5171 borrowed \$250,000 from certain individuals. 5171 initially recorded these loans as short term but reclassified them as long term in Period 5. The balance sheets as of 2018 report the balance in Officer Loan Payable – LT as a negative \$(575,000). The change in balance suggests that \$825,000 was paid by 5171 to the Officer and the Officer owes 5171 \$575,000 (the excess paid over the \$250,000 owed by the Company). Documentation is needed to verify the accuracy of the account balance.

Sales Tax Payable

Based on the December balance sheet the company owes \$1,262,411 in sales tax to the various states it operates in. During Periods 2-9 2018 and October 2018, sales tax payable increased from \$22,964 to \$506,174. Therefore, the balance increased by \$756,267 from October to December. The large increase indicates that the amount of unpaid sales tax may have been understated in prior periods.

Franchise Fees Payable

Based on the December balance sheet the company owes \$973,774 in franchise fees. During Periods 2-9 2018 and October 2018, franchise fees payable increased from \$148,760 to \$569,467. Therefore, the balance increased by \$404,307 from October to December. The large

Daniel Lynch
May 31, 2019
Page 3

increase indicates that the amount of unpaid franchise fees may have been understated in prior periods.

Paid- In- Capital

The balance of Paid-in-Capital prior to the APA and sale/leaseback transaction was \$980,700. The balance in Paid-in-Capital increased by \$3,856,555 during 2018 and totals \$4,837,255 as of December 2018. As detailed in Our Report, monies loaned to 5171 by L4 and/or Dr. Linaburg along with other adjustments were improperly recorded as Paid-in-Capital. Subsequent to the date of Our Report, we became aware that pre-2018 Paid-in-capital of \$980,700 represented loans from L4 and/or Dr. Linaburg as well. Therefore, \$3,062,655 of the total balance is known to represent monies loaned to 5171 by L4 and/or Dr. Linaburg. The remainder of the balance of \$1,774,600 is most likely the result of erroneous entries to Paid-in-Capital and most likely represent additional liabilities of the Company. To the best of our knowledge no member of the Company contributed cash as Paid-in-Capital. Note that the Paid-in-Capital balance decreased by \$179,900 in Period 9. This amount was paid to an affiliated party as described in Our Report. In Period 10 the entry to reduce Paid-in-Capital by the \$179,900 was reversed. Documentation is needed in order to determine the accuracy of this account.

Due to the inaccuracy of the Paid-in- Capital account, total liabilities appear to be understated by at least \$4,837,255. If all of these liabilities are current, the working capital deficit as of December 2018 would total \$(12,360,509).

Discounts Earned

During the last four periods of 2018, total sales were reduced by \$902,243.23 for what is presented on the income statement as "Discount Earned". Prior to period 10, the year-to-date balance in this account was a \$3,165.71 increase to total sales. The nature and substance of these significant sales adjustments need to be investigated.

Operating Income (Loss)

According to the December 2018 income statement, 5171 realized net income of \$88,270. However, the total sales per the December 2018 add up to \$76,249. The \$12,021 footing error is most likely a formatting error with the financial statements. Note however, that net income includes \$4,376,703 in income generated by the sale/leaseback transaction not operations and represents the excess cash net of expenses received by the Company. Therefore, without further analysis to determine the accuracy of the reported income and if other non-operating income or expense is included within the year-end December 2018 income statements, the Company sustained a \$(4,300,454) operating loss. See Exhibit 4.

Summary

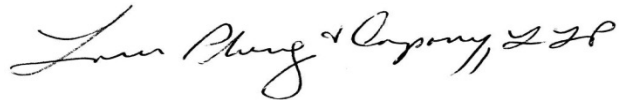
Based on our limited analysis, it appears that the financial statements provided by the Company are grossly misstated. Account balances fluctuate significantly between periods. Large adjustments appear to be made in December 2018 some of which appear to be correcting the overstatement of sales and understatement of various liabilities. The financial statements as

Daniel Lynch
May 31, 2019
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presented appear to be completely unreliable. A complete forensic audit is needed to determine the balances of actual assets, liabilities, working capital and loss generated by the Company.

Very truly yours,

LOUIS PLUNG & COMPANY, LLP

A handwritten signature in cursive script, appearing to read "Catherine T. Marchelletta", followed by "LP" at the end.

Catherine T. Marchelletta, CPA, MST
Partner

EXHIBITS

EXHIBIT 1

5171 Campbells Land Co., LLC										
Balance Sheets										
ASSETS										
Period 2 2018 thru December 2018	Period 2	Period 3	Period 4	Period 5	Period 6	Period 7	Period 8	Period 9	October 7, 2018	December 2018
Current Assets										
Petty Cash	\$ 67,412.11	\$ 85,013.88	\$ 101,296.74	\$ 55,700.00	\$ 74,413.58	\$ 95,239.79	\$ 94,594.02	\$ 119,944.12	\$ 94,594.02	\$ 83,425.64
Bank Accounts	121,116.65	41,917.99	(32,460.34)	(656,287.64)	(422,999.14)	(706,086.45)	(623,345.76)	23,695.16	(3,910,792.51)	1,963.56
Intercompany	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Bank Deposit Clearing	456,341.91	392,849.56	360,800.26	347,989.33	279,725.01	218,706.90	0.00	212,222.67	0.00	(47,157.31)
Payroll Clearing	(311,191.29)	(326,410.10)	(328,315.19)	(347,611.67)	(349,815.18)	(346,545.95)	0.00	(351,366.17)	356,672.30	(306,246.78)
Payroll Tax Suspense Acct	0.00	230,075.54	399,346.57	(73,389.54)	257,387.17	587,953.61	0.00	0.00	0.00	0.00
A/R - Employees	(25.00)	(100.00)	(302.53)	4,596.86	4,546.86	4,471.02	4,421.02	4,371.02	4,421.02	4,171.02
A/R - Shoes	0.00	0.00	0.00	0.00	(65.28)	(65.28)	(65.28)	(65.28)	(65.28)	(130.24)
A/R - 401(k)	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
A/R - Other	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	(194.50)
Inventory	297,092.19	297,092.19	297,092.19	297,092.19	299,200.09	304,182.99	275,618.68	284,248.92	275,618.68	267,938.68
Smallwares	58,000.00	214,287.09	229,608.33	235,608.67	235,608.67	235,608.67	235,608.67	235,608.67	235,608.67	235,608.67
Prepaid Expenses	24,981.97	60,823.94	105,031.19	63,795.16	19,204.86	19,931.41	31,172.86	25,331.44	103,347.57	0.00
Prepaid Loan Deposits	0.00	0.00	0.00	0.00	0.00	4,486.07	4,486.07	4,486.07	4,486.07	4,486.07
Store Capital Deposits	2,044,058.59	2,500,000.00	2,500,000.00	2,500,000.00	2,500,000.00	2,500,000.00	2,500,000.00	2,500,000.00	2,500,000.00	2,500,000.00
Prepaid Ohio Work Comp Ins.	0.00	0.00	0.00	0.00	0.00	21,071.38	23,541.59	19,789.12	26,654.22	(1,202.85)
Total Current Assets	2,757,787.13	3,495,550.09	3,632,097.22	2,427,493.36	2,897,206.64	2,938,954.16	2,546,031.87	3,078,265.74	(309,455.24)	2,742,661.96
Property and Equipment										
Buildings	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Accum Deprec-Buildings	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Land	1,394,040.00	1,394,040.00	1,394,040.00	1,394,040.00	1,394,040.00	1,394,040.00	1,394,040.00	1,394,040.00	1,394,040.00	1,394,040.00
Parking Lot Improvements	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Accum Deprec-Parking Lots	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Capitalized Outside Maint.									0.00	45,502.50
Accrum Deprec- Capt. Maint.									0.00	(1,516.81)
Signs	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Equipment	4,050,000.00	4,138,759.18	4,143,164.28	4,143,164.28	4,143,164.28	4,461,496.91	4,535,861.13	4,616,174.18	4,638,590.76	2,828,973.57
Accum Deprec-Equipment	0.00	0.00	0.00	(195,864.48)	(244,830.60)	(293,796.72)	(342,762.84)	(391,728.96)	(342,762.84)	(425,593.44)
Vehicles	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Unamortized Leasehold Improvem	17,896.14	79,923.19	275,114.86	463,900.56	539,330.25	712,040.88	812,023.14	906,543.96	816,722.73	1,720,546.45
Accum Depr - Bonus Deprec.	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	(2,562,000.00)
Total Property and Equipment	5,461,936.14	5,612,722.37	5,812,319.14	5,805,240.36	5,831,703.93	6,273,781.07	6,399,161.43	6,525,029.18	6,506,590.65	2,999,952.27
Other Assets										
Utility Deposits	108,642.00	154,305.50	154,305.50	154,305.50	154,305.50	154,305.50	154,305.50	154,305.50	159,070.50	158,447.32
Tax Escrow - FNB Mortgage	0.00	0.00	0.00	0.00	0.00	0.00	0.00	1,054.75	0.00	2,109.49
Unamortized Organizational Exp	0.00	0.00	0.00	224,162.63	224,162.63	224,162.63	224,162.63	224,162.63	224,162.63	210,366.63
Unamortized Goodwill	2,683,292.04	2,796,536.68	4,546,536.68	4,462,274.68	4,438,946.29	4,415,617.90	4,392,289.51	4,308,057.12	4,331,385.51	6,493,252.99
Closing Costs - FNB Mortgage	0.00	0.00	0.00	0.00	0.00	0.00	0.00	51,681.75	0.00	51,681.75
Acc. Amort-FNB Closing Costs	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	(416.48)
Franchise Transfer Fee									0.00	52,000.00
Total Other Assets	2,791,934.04	2,950,842.18	4,700,842.18	4,840,742.81	4,817,414.42	4,794,086.03	4,770,757.64	4,739,261.75	4,714,618.64	6,967,441.70
Total Assets	11,011,657.31	12,059,114.64	\$ 14,145,258.54	\$ 13,073,476.53	\$ 13,546,324.99	\$ 14,006,821.26	\$ 13,715,950.94	\$ 14,342,556.67	\$ 10,911,754.05	\$ 12,710,055.93

EXHIBIT 1 (Continued)

LIABILITIES AND CAPITAL											
Period 2 2018 thru December 2018	Period 1	Period 2	Period 3	Period 4	Period 5	Period 6	Period 7	Period 8	Period 9	October 7, 2018	December 2018
Current Liabilities											
Credit Card - M/C & VISA	\$ 0.00	\$ 0.00	\$ 0.00	\$ 0.00	\$ 0.00	\$ 0.00	\$ 0.00	\$ 0.00	\$ 0.00	\$ 0.00	\$ 0.00
Credit Card - Discover	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Credit Card - AMEX	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Short Term Loans	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	293,886.82	0.00	150,417.30
Credit Line - RGL	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	500,000.00	500,000.00	500,000.00
Accounts Payable	4,100.72	1,360,336.74	1,752,103.33	1,780,993.90	1,706,320.20	1,708,284.70	1,903,799.55	2,272,079.89	2,355,495.27	2,157,064.36	2,292,959.71
Franchise Fees Payable	0.00	148,760.24	201,321.77	207,309.75	209,324.06	313,350.82	366,059.42	468,584.35	569,466.50	569,466.50	973,773.52
Advertising Fees Payable	0.00	72,098.00	151,359.47	191,899.06	236,254.45	116,771.56	78,541.48	120,435.19	84,326.04	49,326.04	232,556.29
Credit Cards Payable											3.95
Sales Tax Payable	0.00	141,933.22	229,152.85	312,000.33	232,426.77	357,821.50	445,945.47	595,493.35	668,543.18	506,174.01	1,262,441.02
FIT Payable	0.00	35,332.22	111,257.53	185,115.09	(393.98)	80,607.07	161,069.83	832.25	3,069.10	2,286.03	(3,409.31)
FICA Payable	0.00	79,507.22	248,068.02	418,112.98	539.25	183,702.83	364,796.47	0.08	3,677.12	2,655.14	(6,583.40)
City Tax Payable	0.00	8,281.83	17,898.66	14,648.40	6.92	10,586.78	21,150.63	0.00	(738.97)	(871.77)	(1,428.45)
Suspense - State Inc. Tax Pay.	0.00	0.00	0.00	3.07	5.87	5.87	5.87	5.87	5.87	5.87	0.00
State Income Tax Payable	0.00	22,963.59	50,798.92	78,567.69	15.17	29,923.58	59,487.38	0.00	696.29	573.29	(1,128.28)
PA EE UC Withheld	0.00	316.00	677.18	1,042.06	29.91	424.38	813.73	0.42	1.11	0.42	(23.61)
LST Payable	0.00	2,061.85	4,021.85	3,167.85	0.00	2,086.00	4,156.00	0.00	(30.00)	0.00	176.00
Accrued Payroll Taxes	0.00	36,927.97	79,471.89	87,974.74	73,450.86	99,065.58	121,909.17	142,245.20	139,997.95	142,516.22	0.00
Accrued NY State Disability	0.00	16.20	(318.97)	(463.94)	(400.94)	(337.22)	(277.69)	(221.76)	(171.70)	(915.50)	(926.74)
Accrued Ohio CAT Tax	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	5,500.00	0	5,500.00
Accrued Utilities Payable	0.00	0.00	(477.20)	(477.20)	(477.20)	2,218.44	(4,449.55)	(12,161.68)	(12,161.68)	(12,159.05)	(10,712.90)
Acquisition Expenses Payable	(3,996.75)	6,778.09	(18,500.00)	(99,941.52)	(64,266.57)	(64,266.57)	(45,098.63)	(45,098.63)	(45,098.63)	(45,098.63)	0.00
Accrued Payroll	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Accrued Real Estate Taxes	0.00	(13,574.96)	(23,518.54)	(23,518.54)	145,016.54	187,150.21	206,748.98	239,517.08	281,650.75	276,036.08	169,024.58
Accrued Rent	0.00	0.00	(186,079.17)	(372,158.34)	128,824.49	114,510.71	100,196.93	85,883.15	71,569.37	(286,275.19)	0.00
401(k) Payable	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Accrued Interest Payable	0.00	0.00	0.00	0.00	41.10	41.10	41.10	41.10	41.10	41.10	41.10
"Give Kids the World"	0.00	32.00	32.00	30.43	26.13	26.13	26.13	4,590.86	5,005.48	4,590.86	11,594.82
Gift Cards	0.00	(17,566.66)	(28,729.41)	(36,090.11)	(39,293.53)	(40,329.30)	(46,884.99)	(50,956.01)	(55,638.03)	(50,956.01)	18,712.00
Current Portion - LT Debt	0.00	0.00	0.00	0.00	18,400.00	18,400.00	18,400.00	18,400.00	18,400.00	18,400.00	18,400.00
Loan Payable - Store Capital	0.00	0.00	0.00	1,750,000.00	1,679,880.60	1,539,641.80	1,434,462.70	1,329,283.60	1,259,164.20	1,259,164.20	1,117,920.11
Officer Loan Payable - ST	0.00	250,000.00	250,000.00	250,000.00	0.00	650,000.00	0.00	0.00	0.00	0.00	0.00
Loan Payable - L-Four LP	0.00	0.00	0.00	0.00	0.00	50,000.00	800,000.00	800,000.00	800,000.00	800,000.00	800,000.00
Auto Loan - Ally	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Total Current Liabilities	103.97	2,134,203.55	2,838,540.18	4,748,215.70	4,325,730.10	5,359,685.97	5,990,899.98	5,968,954.31	6,946,657.14	5,892,023.97	7,529,307.71
Long-Term Liabilities											
Commissions Payable	0.00	750,000.00	750,000.00	750,000.00	750,000.00	750,000.00	750,000.00	750,000.00	750,000.00	750,000.00	0.00
Mortgage Payable	398,500.00	398,500.00	398,500.00	398,500.00	380,100.00	380,100.00	380,100.00	380,100.00	0.00	380,100.00	0.00
Loan from Shareholders	13,840.00	13,840.00	13,840.00	13,840.00	13,840.00	13,840.00	13,840.00	13,840.00	13,840.00	13,840.00	13,840.00
Officer Loan Payable - LT	0.00	0.00	0.00	0.00	300,000.00	250,000.00	250,000.00	250,000.00	250,000.00	250,000.00	(575,000.00)
Loan Payable - GSG	0.00	0.00	0.00	0.00	0.00	0.00	124,814.85	123,264.37	121,706.11	121,706.11	115,314.22
Loan Payable - Ascentium	0.00	0.00	0.00	0.00	0.00	0.00	(913.46)	73,905.32	72,982.64	72,982.64	69,197.89
Mortgage Payable - FNB	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	650,000.00	0.00	640,897.30
Mortgage Payable - Upfront	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Mortgage Pay. - Disam Holdings	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Total Long-Term Liabilities	412,340.00	1,162,340.00	1,162,340.00	1,162,340.00	1,443,940.00	1,393,940.00	1,517,841.39	1,591,109.69	1,858,528.75	1,588,628.75	264,249.41
Total Liabilities	412,443.97	3,296,543.55	4,000,880.18	5,910,555.70	5,769,670.10	6,753,625.97	7,508,741.37	7,560,064.00	8,805,185.89	7,480,652.72	7,793,557.12
Capital											
Common Stock	1,000.00	1,000.00	1,000.00	1,000.00	1,000.00	1,000.00	1,000.00	1,000.00	1,000.00	1,000.00	1,000.00
Paid In Capital	980,700.00	4,217,155.00	4,217,155.00	4,217,155.00	4,217,155.00	4,217,155.00	4,217,155.00	4,217,155.00	4,037,255.00	4,217,155.00	4,837,255.00
Retained Earnings	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Members Distributions										0.00	(13,100.00)
Net Income	(103.97)	3,496,958.76	3,840,079.46	4,016,547.84	3,085,651.43	2,574,544.02	2,279,924.89	1,937,731.94	1,499,115.78	(787,053.67)	88,269.94
Total Capital	981,596.03	7,715,113.76	8,058,234.46	8,234,702.84	7,303,806.43	6,792,699.02	6,498,079.89	6,155,886.94	5,537,370.78	3,431,101.33	4,913,424.94
Total Liabilities & Capital	\$ 1,394,040.00	11,011,657.31	12,059,114.64	\$ 14,145,258.54	\$ 13,073,476.53	\$ 13,546,324.99	\$ 14,006,821.26	\$ 13,715,950.94	\$ 14,342,556.67	\$ 10,911,754.05	\$ 12,706,982.06

EXHIBIT 2

	INCOME STATEMENT																								
	Period 1	Period 2	% of Sales	Period 3	% of Sales	Period 4	% of Sales	Period 5	% of Sales	Period 6	% of Sales	Period 7	% of Sales	Period 8	% of Sales	Period 9	% of Sales	Period 13	% of Sales	Accum 1-9 & 13	% of Sales	Projected 10, 11 and 12	% of Sales	Year-To-Date	% of Sales
Revenues																									
Sales-Dining Room	\$ 0.00	\$ 2,157,689.71		\$ 2,526,461.83		\$ 2,454,747.94		\$ 2,572,867.52		\$ 2,496,468.41		\$ 2,525,458.18		\$ 2,463,061.29		\$ 2,476,146.16		\$ 2,644,664.43		\$ 22,317,565.47		\$ 8,465,787.17		\$ 30,783,352.64	
Sales-Exempt	0.00	86,120.57		104,861.83		104,791.53		107,278.58		99,291.38		92,590.91		100,062.22		104,931.79		1,738.17		801,666.98		4,522.47		806,189.45	
Other Income	0.00	(44.05)		997.53		0.00		0.00		0.00		0.00		(2,272.70)		(4,691.50)		0.00		(6,010.72)		0.00		(6,010.72)	
Rebates	0.00	0.00		0.00		100,000.00		0.00		0.00		0.00		0.00		0.00		0.00		100,000.00		17,048.09		117,048.09	
Discount Earned	0.00	0.00		505.51		75.00		1,229.01		200.00		576.92		0.00		579.27		(205,757.01)		(202,591.30)		(699,651.93)		(902,243.23)	
Total Revenues	0.00	2,243,766.23		2,632,826.70		2,659,614.47		2,681,375.11		2,595,959.79		2,618,626.01		2,560,850.81		2,576,965.72		2,440,645.59		23,010,630.43		7,787,705.80		30,798,336.23	
Cost of Sales																									
Purchases-Food	0.00	605,281.12	27%	769,911.35	29%	760,556.34	29%	801,738.72	30%	755,753.92	29%	739,953.08	28%	734,063.54	29%	758,776.44	29%	854,082.99	35%	6,780,117.50	29%	2,385,065.04	31%	9,165,182.54	30%
Gross Wages-Manager	0.00	219,129.37	10%	231,710.51	9%	227,394.17	9%	227,788.76	8%	228,260.18	9%	211,952.43	8%	209,260.94	8%	205,835.33	8%	220,440.94	9%	1,981,772.63	9%	660,596.79	8%	2,642,369.42	9%
Gross Wages-Administration	0.00	87,842.12	4%	114,403.18	4%	120,798.93	5%	123,098.52	5%	123,997.68	5%	130,315.09	5%	130,922.95	5%	144,101.65	6%	118,533.37	5%	1,094,013.49	5%	418,606.20	5%	1,512,619.69	5%
Gross Wages-Service	0.00	115,087.53	5%	134,427.53	5%	133,937.84	5%	140,995.53	5%	139,190.66	5%	140,935.22	5%	140,909.48	6%	142,051.23	6%	122,887.61	5%	1,210,422.63	5%	405,373.70	5%	1,615,796.33	5%
Gross Wages-Preparation	0.00	209,973.07	9%	247,398.98	9%	254,442.64	10%	270,899.42	10%	273,204.76	11%	269,954.47	10%	273,246.87	11%	276,398.21	11%	241,323.62	10%	2,316,842.04	10%	814,209.90	10%	3,131,051.94	10%
Gross Wages-Maintenance	0.00	43,169.94	2%	48,155.72	2%	51,042.85	2%	64,563.50	2%	57,056.70	2%	58,685.50	2%	67,739.80	3%	66,739.80	3%	56,597.05	2%	511,396.63	2%	198,627.10	3%	710,023.73	2%
Total Cost of Sales	0.00	1,280,483.15	57%	1,546,007.27	59%	1,548,172.77	58%	1,629,084.45	61%	1,577,463.90	61%	1,551,795.79	59%	1,553,789.35	61%	1,593,902.66	62%	1,613,865.58	66%	13,894,564.92	60%	4,882,478.73	63%	18,777,043.65	61%
Gross Profit	0.00	963,283.08	43%	1,086,819.43	41%	1,111,441.70	42%	1,052,290.66	39%	1,018,495.89	39%	1,066,830.22	41%	1,007,061.46	39%	983,063.06	38%	826,780.01	34%	9,116,065.51	40%	2,905,227.07	37%	12,021,292.58	39%
Expenses																									
Suspense Account - Expenses	0.00	0.00		0.00	0%	0.00	0%	(2,000.00)	0%	4,528.78	0%	0.00	0%	30,946.00	1%	0.00	0%	0.00	0%	33,474.78	0%	(31,195.42)	0%	2,279.36	0%
Bonus Pay	0.00	0.00		7,800.00	0%	0.00	0%	0.00	0%	701.00	0%	665.00	0%	0.00	0%	400.00	0%	0.00	0%	21,591.00	0%	2,731.00	0%	23,731.00	0%
Vacation Pay	0.00	4,447.00	0%	10,403.73	0%	12,700.42	0%	12,925.30	0%	17,788.00	1%	29,613.10	1%	35,574.59	1%	29,649.25	1%	16,909.60	1%	170,010.99	1%	60,028.09	1%	230,039.08	1%
Uniforms	0.00	748.00	0%	159.80	0%	62.95	0%	1,643.50	0%	43.80	0%	16.70	0%	75.24	0%	37.55	0%	65.50	0%	2,853.04	0%	190.33	0%	3,043.37	0%
Gross Wages-Mgr. Trainee	0.00	3,266.86	0%	8,689.16	0%	11,170.13	0%	12,538.70	0%	11,854.09	0%	13,714.08	1%	16,504.69	1%	13,150.35	1%	8,258.79	0%	99,146.85	0%	39,643.77	1%	138,790.62	0%
Operating Supplies-Paper	0.00	32,341.06	1%	(32,341.06)	-1%	41,853.08	2%	39,960.60	1%	36,245.36	1%	38,899.71	1%	40,518.66	2%	46,343.88	2%	282,833.15	1%	148,061.25	2%	430,894.40	1%		1%
Operating Supplies-Janitor	0.00	19,712.67	1%	(19,712.67)	-1%	24,861.60	1%	29,048.39	1%	29,356.77	1%	28,770.54	1%	29,582.30	1%	16,781.78	1%	187,589.60	1%	58,915.96	1%	246,505.56	1%		1%
Operating Supplies-China/Silve	0.00	18,675.92	1%	(18,675.92)	-1%	37,884.99	1%	42,282.16	2%	18,030.90	1%	15,788.37	1%	19,018.22	1%	19,033.19	1%	8,358.41	0%	159,396.24	1%	47,390.98	1%	206,787.22	1%
Operating Supplies-Misc.	0.00	0.00	0%	0.00	0%	0.00	0%	0.00	0%	0.00	0%	0.00	0%	0.00	0%	0.00	0%	0.00	0%	0.00	0%	0.00	0%	0.00	0%
Operating Supplies-Memo-Gst	0.00	204.86	0%	0.00	0%	2,468.70	0%	0.00	0%	0.00	0%	2,806.00	0%	0.00	0%	10,631.65	0%	246.08	0%	16,357.29	0%	2,570.46	0%	18,927.75	0%
Office Expense	0.00	2,621.16	0%	11,357.59	0%	5,598.88	0%	1,741.22	0%	24,027.75	1%	10,630.65	0%	15,465.04	1%	23,126.97	1%	(41,344.02)	-2%	53,225.24	0%	121,561.82	2%	174,787.06	1%
Postage	0.00	0.00	0%	0.00	0%	399.47	0%	0.00	0%	0.00	0%	29.05	0%	33.39	0%	0.00	0%	35.10	0%	497.01	0%	0.00	0%	497.01	0%
Credit Card Fees	0.00	0.00	0%	18,911.10	1%	40,470.04	2%	39,521.09	1%	40,399.51	2%	38,691.68	1%	41,593.23	2%	39,854.27	2%	38,939.41	2%	298,380.33	1%	81,017.99	1%	379,398.32	1%
Credit Card Chargebacks	0.00	0.00	0%	0.00	0%	0.00	0%	0.00	0%	100.25	0%	51.45	0%	38.83	0%	262.30	0%	401.62	0%	854.45	0%	401.06	0%	1,255.51	0%
Gift Card Fees	0.00	0.00	0%	0.00	0%	366.03	0%	193.58	0%	250.74	0%	127.08	0%	146.88	0%	128.25	0%	447.48	0%	1,660.04	0%	397.80	0%	2,057.84	0%
Business & Promotions	0.00	0.00	0%	0.00	0%	0.00	0%	0.00	0%	0.00	0%	0.00	0%	0.00	0%	0.00	0%	6,100.00	0%	6,100.00	0%	887.20	0%	6,987.20	0%
Utilities	0.00	68,377.32	3%	138,443.33	5%	129,056.33	5%	116,983.77	4%	138,918.72	5%	125,177.93	5%	120,566.46	5%	156,075.35	6%	124,985.15	5%	1,118,584.36	5%	366,089.89	5%	1,484,674.25	5%
Telephone	0.00	13,612.41	1%	16,799.41	1%	13,267.98	0%	13,389.40	0%	12,905.88	0%	5,041.03	0%	3,700.61	0%	4,758.93	0%	2,806.05	0%	86,281.70	0%	14,872.32	0%	101,154.02	0%
Computer Services	0.00	31,600.00	1%	600.00	0%	15,084.93	1%	461.32	0%	437.50	0%	1,652.20	0%	0.00	0%	8,974.00	0%	0.00	0%	58,809.95	0%	18,363.83	0%	77,173.78	0%
Internet Service	0.00	0.00	0%	16,428.47	1%	0.00	0%	0.00	0%	4,585.06	0%	13,017.06	0%	0.00	0%	10,109.16	0%	0.00	0%	44,139.75	0%	19,195.68	0%	63,335.43	0%
Laundry	103.97	9,735.63	0%	15,151.80	1%	9,623.23	0%	8,730.24	0%	9,592.23	0%	8,617.48	0%	10,996.83	0%	8,850.54	0%	94,130.88	0%	22,766.01	0%	116,896.89	0%		0%
Real Estate Taxes	0.00	10,022.97	0%	28,391.07	1%	6,685.98	0%	180,629.11	7%	42,133.67	2%	84,815.48	3%	105,338.76	4%	112,732.93	4%	33,289.50	1%	604,039.47	3%	(75,283.19)	-1%	528,756.28	2%
Other Licenses & Taxes	0.00	56,610.38	3%	856.00	0%	65.00	0%	(8,355.99)	0%	100.00	0%	0.00	0%	0.00	0%	14,343.00	1%	(52,000.00)	-2%	11,618.39	0%	9,088.00	0%	20,706.39	0%
Payroll Taxes	0.00	108,750.73	5%	126,824.32	5%	109,466.21	4%	103,817.76	4%	117,196.51	5%	113,390.41	4%	112,130.18	4%	109,594.68	4%	(36,475.67)	-1%	864,695.13	4%	294,320.63	4%	1,159,015.76	4%
State Corp. Tax	0.00	0.00	0%	0.00	0%	0.00	0%	0.00	0%	0.00	0%	0.00	0%	0.00	0%	0.00	0%	0.00	0%	0.00	0%	0.00	0%	0.00	0%
Insurance-Business	0.00	10,851.00	0%	4,866.38	0%	0.00	0%	76,868.00	3%	21,618.99	1%	22,802.55	1%	16,691.64	1%	28,939.43	1%	8,155.68	0%	190,793.67	1%	115,001.03	1%	305,794.70	1%
Repairs & Maintenance	0.00	14,619.72	1%	26,276.85	1%	71,625.94	3%	57,726.30	2%	177,552.39	7%	49,346.85	2%	(42,344.70)	-2%	(600,605.77)	-25%	(71,563.96)	-1%	238,060.49	3%	66,496.53	0%		0%
Outside Maintenance	0.00	14,289.56	1%	22,289.07	1%	13,276.70	0%	(11,155.79)	0%	11,955.55	0%	6,107.05	0%	7,051.20	0%	8,148.02	0%	(43,125.90)	-2%	28,835.46	0%	35,696.42	0%	64,531.88	0%
Trash Removal	0.00	13,785.04	1%	14,720.01	1%	6,427.37	0%	8,127.86	0%	15,243.84	1%	15,967.85	1%	14,262.98	1%	11,606.53	0%	7,043.32	0%	107,184.80	0%	25,800.46	0%	132,985.26	0%
Insurance-Group Medical	0.00	35,248.52	2%	36,158.99	1%	37,311.21	1%	26,344.32	1%	85,540.00	3%	48,498.67	2%	48,093.50	2%	37,195.46	2%	(12,464.82)	-1%	341,925.85	1%	87,303.97	1%	429,229.82	1%
Depreciation	0.00	0.00	0%	0.00	0%	0.00	0%	195,864.48	7%	48,966.12	2%	48,966.12	2%	48,966.12	2%	48,966.12	2%	(111,517.07)	-5%	280,211.89	1%	146,898.36	2%	427,110.25	1%
Bonus Depreciation			0%		0%		0%		0%		0%		0%		0%		0%	2,562,000.00	105%	2,562,000.00	11%	0.00	0%	2,562,000.00	8%
Equipment Lease	0.00	0.00	0%	0.00	0%	0.00	0%	0.00	0%	0.00	0%	0.00	0%	0.00	0%	25,878.10	1%	12,908.08	1%	38,786.18	0%	0.00	0%	38,786.18	0%
Amortization	0.00	0.00	0%	0.00	0%	0.00	0%	84,262.00	3%	23,328.39	1%	23,328.39</													

EXHIBIT 3

5171 Campbells Land Co., LLC
Working Capital

	December <u>2018</u>
Current Assets	
Petty Cash	\$ 83,426
Bank Accounts	1,964
Intercompany	-
Bank Deposit Clearing	(47,157)
Payroll Clearing	(306,247)
Payroll Tax Suspense Acct	-
A/R - Employees	4,171
A/R - Shoes	(130)
A/R - 401(k)	-
A/R - Other	(195)
Inventory	267,939
Smallwares	235,609
Prepaid Expenses	-
Prepaid Loan Deposits	4,486
Store Capital Deposits	2,500,000
Prepaid Ohio Work Comp Ins.	<u>(1,203)</u>
Total Current Assets	2,742,662
Less Non- Current Assets	
Smallwares	(235,609)
Store Capital Deposits	<u>(2,500,000)</u>
Adjusted Current Assets	<u><u>\$ 7,053</u></u>

EXHIBIT 3 (Continued)

5171 Campbells Land Co., LLC
Working Capital

December
2018

Current Liabilities

Credit Card - M/C & VISA	\$ -
Credit Card - Discover	-
Credit Card - AMEX	-
Short Term Loans	150,417
Credit Line - RGL	500,000
Accounts Payable	2,292,960
Franchise Fees Payable	973,774
Advertising Fees Payable	232,556
Credit Cards Payable	4
Sales Tax Payable	1,262,441
FIT Payable	(3,409)
FICA Payable	(6,583)
City Tax Payable	(1,428)
Suspense - State Inc. Tax Pay.	-
State Income Tax Payable	(1,128)
PA EE UC Withheld	(24)
LST Payable	176
Accrued Payroll Taxes	-
Accrued NY State Disability	(927)
Accrued Ohio CAT Tax	5,500
Accrued Utilities Payable	(10,713)
Acquisition Expenses Payable	-
Accrued Payroll	-
Accrued Real Estate Taxes	169,025
Accrued Rent	-
401(k) Payable	-
Accrued Interest Payable	41
"Give Kids the World"	11,595
Gift Cards	18,712
Current Portion - LT Debt	18,400
Loan Payable - Store Capital	1,117,920
Officer Loan Payable - ST	-
Loan Payable - L-Four LP	800,000
Auto Loan - Ally	-
 Total Current Liabilities	 <u><u>\$ 7,529,308</u></u>
 Negative Working Capital	 <u><u>(7,522,254)</u></u>

EXHIBIT 5 (Continued)

5171 Campbells Land Co., LLC
2018 Operating Income (Loss)

Net Income*	\$ 76,249
Non Operating Income/Expenses	
Gain From Sale	(4,376,703)
Operating Loss	(4,300,454)
Overstated Goodwill**	(3,809,960)
Contingent Operating Loss	<u>\$ (8,110,414)</u>

* Net income per internal financials is \$88,269.94. \$12,021.44 difference is due to an unexplained variance in total revenue.

** Need supporting documentation to determine if the overstatement is current expense or capitalized other costs subject to amortization